The Bombay Gazette.

No. 6,903.—New Series. BOMBAY :—THURSDAY, MARCH 23, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
—— including postage	,, 72 0
For half year in advance, delivered in Town	,, 28 0
—— including postage	,, 38 0
For three months' advance, delivered in Town	,, 16 0
—— including postage	,, 21 0
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Single Copy for Cash	,, 0 4
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TERMS FOR ADVERTISEMENTS.

Ten Lines and under

First insertion	Rs. 5 0
Second Ditto	,, 2 8
Third Ditto	,, 2 8
Fourth and succeeding insertions	,, 0 2½ As. per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per line.
Second Ditto	4½ ,, ,,
Third and succeeding	2½ ,, ,,

In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 25th March, at 3 p.m., from Mazagon.

THE P. & O. Co.'s s. s. TANJORE, (1,971 tons, and 400 H. P.), Captain A. H. Johnson, WILL LEAVE FOR SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 a.m. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 p.m., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—
To BRINDISI ......First Class Rs. 600 Second Class Rs. 300
To SOUTHAMPTON. ,, ,, 650 ,, ,, 350

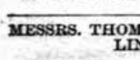
Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 18th March 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.



THE P. and O. Co.'s s. s. ELLORA, (1,727 tons, and 300 H.P., Captain G. N. Hector, will be despatched for the above Ports on THURSDAY, the 30th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 a.m. on Tuesday, the 28th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 16th March 1871.

MESSRS. THOMAS AND JAMES HARRISON'S LINE OF STEAMERS.

THE s.s. ATALANTA will sail for LIVERPOOL via the SUEZ CANAL on or about the 7th April. This a fine Clyde-built Steamer, 2,200 Tons gross Register, with Engines 400 H.P. nominal. She has excellent accommodation for first-class Passengers. Her Cabins are placed amidship and are well fitted and ventilated.

The charge for a passage to Liverpool is £50 for an adult, and half fare for Children under 10 and above 4 years of age, exclusive of Wines.

W. & A. GRAHAM & Co., Agents s. s. Atalanta.

Bombay, 20th March 1871.

STEAM COMMUNICATION WITH RUSSIA.

(Via Suez Canal.)

THE Russian Steam Navigation, Trading, and Odessa Railway Company have established a REGULAR SERVICE between ODESSA and BOMBAY, and take Cargo to Odessa, the interior of Russia, Constantinople, Trieste, Venice, Genoa, Marseilles, and all other Continental Ports, as well as to London and Liverpool.

In accordance with the above, the Steam Ship NACHIMOFF, 400 Horse Power, 2,210 tons, Captain Greke, will be despatched from here on or about the 1st of April.

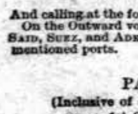
Particulars regarding the Passenger Service will be published hereafter.

Shippers to Russia are informed that, from the 27th February, a direct goods service by rail has been established between Odessa, Moscow and St. Petersburg at reduced rates.

For Freight and all particulars apply to H. BOMANJEE, TOUCHE, & Co., Agents.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).



THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st of each month,

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.		3rd Class.	
To Aden	£22	£15	Including Wines at Table.	£4	Without Food
Suez	36	22		8	
Port Said	38	24		9	
Alexandria	39	25		9-10	
Messina	45	32		12	
Naples	47	33		13	
Leghorn	50	34		14	
Genoa	50	34		14	
Marseilles with transhipment at Genoa	52	35		14-10	

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

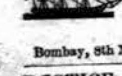
The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS, Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

FOR LIVERPOOL.

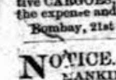
(With quick despatch.)



THE first class ship ROMANIA, 1152 tons register, John. Thomas, Commander. This Vessel has a portion of her Cargo already engaged.—For Freight apply to RITCHIE, POT[illegible] & Co.

Bombay, 23th March 1871.

FOR LONDON via HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship ROBINSON CRUSOE, arrived from London, are requested to SEND BOATS alongside to TAKE DELIVERY of their respective CARGOES, otherwise they will be landed by the Captain at the expense and risk of the Consignees.

Bombay, 21st March 1871. FINLAY, SCOTT, & Co.

NOTICE.—CONSIGNEES per Ship CITY of NANKIN, arrived from Glasgow, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 20th March 1871. W. NICOL & Co.

GUNS, RIFLES, &c.

MR. W. W. GREENER, Birmingham, has consigned, for sale at English prices, to Messrs. GRINDLAY, GROOM, and Co., Bombay, the following GUNS and RIFLES, CARTRIDGES, &c., suitable for Indian Sport, and warrants the shooting of the Rifles to be accurate with a flat trajectory, and the Guns to shoot close and strong:—

1	Double Breech-loading Gun, No. 8,617 pin 12 bore, Case complete		£27
1	Ditto ditto No. 10,167 C. F. ditto		£25
1	Ditto ditto No. 11,168 ditto ditto		£25
1	Ditto ditto No. 9,215 ditto ditto		£35
1	Ditto ditto No. 9,992 ditto ditto		£35
1	Double small bore Rifle, No. 9,440 for Boxer Cartridges (500), Case complete		£44-10
1	Ditto No. 9,436 for Snider Ammunition ditto		£28

A supply of Cartridge Cases, &c., suitable for the above on hand.

GRINDLAY, GROOM, & Co.

N.B.—A consignment of Sporting Sniders and Henry Martinis is shortly expected.

DINNEFORD'S FLUID MAGNESIA.

The best remedy for Acidity of the Stomach, Heartburn, Headache, Gout, and Indigestion; and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for regular use in Warm Climates.

Dinneford & Co., Chemists, London, and of Druggists and Storekeepers throughout the world.

N.B.—Ask for Dinneford's Magnesia, and use DINNEFORD'S Friction Gloves and Belts.

Agents—Thacker & Co., Bombay, Poona, and Byculla.

SHIPPING.

OVERLAND FREIGHT ROUTE.

THE Bombay and Bengal Steam Ship Company, take cargo to Liverpool, London, and Havre, via the Canal.

Rates of Fare for Passengers.

To Liverpool via Suez Canal—1st class £50; 2nd class £35 } Exclusive of Wines.
To Suez—1st class £40; 2nd class £22 10s. }

The s.s. NEERA, will leave about the middle of May.

STEARNS, HOBART, & Co.

Bombay, 15th February 1871.

NEW ADVERTISEMENTS.

THEATRE ROYAL, GRANT ROAD.

ENVY NOT THE UNPARALLELED TRIUMPHS OF "KHODABUX."

AFTER A WELL-DESERVED REST OF A WEEK, "KHODABUX" MAKES HIS APPEARANCE, WITH REDOUBLED ENERGY AND GOOD HUMOUR, ON SATURDAY, 25th MARCH.

REDUCED PRICES OF ADMISSION.

The ZOROASTRIAN THEATRICAL COMPANY will have the honor of again appearing before the Public in their pleasing Comedy, entitled,

"KHODABUX,"

BEING A PRIZE ESSAY EXPRESSLY WRITTEN FOR THIS COMPANY BY MR. [illegible]OULJEE J[illegible]SETJEE KHORI.

NEW TURKISH DRESSES, NEW SCENES, NEW SONGS, NEW DANCES, NEW HUMOUROUS PIECES, &c.

To be followed, if time permits, by a very LAUGHABLE LOCAL FARCE.

PRICES OF ADMISSION.

Reserved Seats ......Rs. 3 | Gallery ......Re. 1
Unreserved Seats ...... ,, 2 | Pit ......Ans. 8
Stalls ...... ,, 1-8

Tickets to be had and Seats reserved at the "Chabook Press," Dhobie Talao; the "Oriental Exchange," Fort; and at the Theatre on the Night of the Performance.

THEATRE ROYAL, GRANT ROAD.

ONE NIGHT ONLY!!

MONDAY, 27th MARCH.

Miss ANNIE HILL AND Mr. HARRY GOULSTONE, IN THEIR NEW AND FASHIONABLE ENTERTAINMENT, ENTITLED

ROUND THE WORLD.—LIFE IN LONDON, OR ALL NATIONS AT HOME.

SEE HAND BILLS.

THE ANNUAL GENERAL MEETING of the WESTERN INDIA TURF CLUB will take place on TUESDAY, the 28th March, at the Stewards' Stand, Byculla, at 7 a.m., in accordance with Rules 11 to 18.

F. F. ARBUTHNOT, Honorary Secretary.

22nd March 1871.

GREAT INDIAN PENINSULA RAILWAY.

The G. I. P. Railway Company requires the services of TWO QUALIFIED SURGEONS to take Medical Charge of up country districts.

For further particulars apply at the office of the undersigned.

H. P. LEMESURIER, Agent.

Company's Office, Elphinstone Circle, Bombay, 22nd March 1871.

NOTICE.—NEWSPAPERS.—SUBSCRIBERS to NEWSPAPERS via SOUTHAMPTON are requested to observe that in consequence of the breakdown of the Steamer from Southampton, NO MAILS by that route will arrive THIS WEEK. THACKER, VINING, & Co.

WANTED.

WANTED, by a Parsee, a Situation as GENERAL MANAGER in a Mercantile House either upon FIXED SALARY or ALLOWANCE in the shape of Brokerage. His experience of the routine of business extends over fifteen years, and he holds first class certificates of character and ability as Salesman and Purchaser and Selector of Cotton. He can induce Consignments and Indents from Natives if required.—Apply to A. B. C., "Bombay Gazette" Office.

HOUSES, &c., TO LET.

GODOWN TO LET.—A large dry GODOWN to LET in Hummum Street. Rent Rs. 75 per month. SOUNDY & Co.

TO LET, from 1st March, the HOUSE next to the Gun Carriage Factory at Colaba.—Apply at the Office of the Colaba Company, Limited, Elphinstone Circle.

Bombay, 9th February 1871.

TO BE LET, Commodious OFFICE PREMISES in Elphinstone Circle, and GODOWNS well adapted for Shops. Goods stored on these Premises can be insured against Fire at a little more than half the usual rate. For Rent and other particulars apply to RITCHIE, STEUART, & Co.

Bombay, 16th March 1871.

TO BE LET (Furnished), for six months or longer, "BELLE-VUE," Chinchpoogly, the residence of J. Campbell, Esq., commanding one of the finest views in Bombay. The Bungalow is in thoroughly good repair, commodious, and well furnished. Rent Rs. 200 a month. Apply at the BUNGALOW, or J. GRIFFITHS, Esq., School of Art, Esplanade.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22, Apollo Street, opposite the Secretariate,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels, and every description of engineering plant for the repairs of steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will be carried out with prompt execution and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Corrugated Iron at Rs. 10 per cwt.
Peacock's and McInnes's Anti-fouling Composition
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's) complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Best Trieste Flour in barrels at Rs. 24 a barrel.
Copper and Brass Pipes of sizes.

Roman Cement in Casks.	Fire Engines complete.
Corrugated Hoop Iron.	Patent Water Closets.
Jim Crows.	Traversing Screw Jacks.
Smiths' English Bellows.	Corrugated Iron.
Canvas.	Belting of sizes.
Rollers, Skins.	Clear Cloth.
Bundling Twine.	Paper for Mill use.
Portland Cement.	Iron Tanks of sizes.
Paint Oil, of various sorts.	Fire Bricks.
Wire Netting.	Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

THOMSON AND COMPANY.

CHEMISTS AND DRUGGISTS,

Opposite the Secretariate,

22, APOLLO STREET, BOMBAY,

BRANCH ESTABLISHMENT, MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY RE-FILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference will receive every care and attention.

PATENT WROUGHT NAILS.

J. J. CORDES & Co.,

The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as

"EWBANK'S NAILS,"

desire to make it known that they have adopted a "Star" or "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also placed a card bearing their name and address.

Any Nails, therefore, which are not distinguished as above, must not be confounded with

"EWBANK'S NAILS,"

the quality of which is so well appreciated as being far superior to that of any other make.

Dos Works:—NEWPORT, MONMOUTHSHIRE, ENGLAND.

NOTICES.

NOTICE.—We beg to notify that we have admitted Mr. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 6th March 1871. GEO. S. KING & Co.

MR. BENJAMIN ROBB having secured an interest in the invention of the EUREKA COTTON GIN, is hereby INVESTED with a POWER OF ATTORNEY to act for me during my absence from India.

EDWARD JONES, Patentee Eureka Cotton Gin.

Bombay, 17th March 1871.

NATIONAL BANK OF INDIA (Limited).—NOTICE.—The TRANSFER BOOKS of this BANK will be CLOSED from 28th MARCH to 4th APRIL, both days inclusive.

By order of the Board of Directors, JAMES WINDRAM, Manager.

National Bank of India, Limited, Bombay, 20th March 1870.

NOTICE.—Mr. T. GINGER and C. STEPHENS and SONS beg to inform their Constituents and the Public that their FIRMS will be AMALGAMATED from the 1st of April 1871, and that the business will be conducted at the present premises occupied by Mr T. Ginger, Girgaum Road (late Remount Lines), under the designation of GINGER, STEPHENS and SONS.

T. GINGER. C. STEPHENS & SONS.

15th March 1871.

BOMBAY RECLAMATION COMPANY, Limited (in Liquidation).—A FOURTH DISTRIBUTION of ASSETS of Rs. 50 per share will be made to the Registered Shareholders on the production of Share Certificates on and after TUESDAY next, the 7th instant.

JAMES G. SMITH, For self & Co-Liquidators.

Elphinstone Circle, 2nd March 18 1.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co., Care of Messrs. Mooljee Thackersey & Co., Opposite the New Bank of Bombay.

FORT PRESS COMPANY (Limited).—NOTICE is hereby given, that a further DIVIDEND of THREE HUNDRED RUPEES per SHARE has been DECLARED for the year ending 31st December 1870, and will be PAYABLE, at the Office of the Secretaries and Treasurers, on and after MONDAY, the 20th instant, to all Registered Shareholders on production of Share Certificates.

EWART, LATHAM, & Co., Secretaries and Treasurers.

Bombay, 14th March 1871.

BANK of CHINA.—NOTICE is hereby given, that a THIRD DISTRIBUTION of the ASSETS of the above Company, at the rate of Eight Annas per Share, will be made on MONDAY, the 13th instant, and every ensuing Monday up to and until Monday the 1st May 1871, between the hours of 11 a.m. and 3 p.m., at No. 23, Apollo Street, Bombay.

Shareholders will be required to produce and deposit their Original Allotment Letters and Bankers' Receipts two days previous to date of payment.

P. DEWAR, Attorney for the Promoters Bank of China.

No. 23, Apollo Street, Bombay, 4th March 1871.

THE ORIENTAL SHIP OWNING ASSOCIATION, Limited, (in Liquidation).—NOTICE is hereby given to all persons having claims upon the above Association to send in statements of such claims in writing to Mr. S. P. FRAMJEE, the Liquidator of the above Association, at his Office in No. 6, Hornby Row, Bombay, or to Messrs. ACLAND, PRENTIS, and BISHOP, Solicitors for the Liquidator, at their Office in Apollo Street, within three months from the date hereof, after which time the Liquidator will proceed to take the necessary steps for the dissolution of the Company, which are prescribed by Section XCV. of Act XIX. of 1857, without regard to such claims as may be outstanding and of which no such statement shall have been sent in.

ACLAND, PRENTIS AND BISHOP, Solicitors for the Liquidator of the Oriental Ship Owning Association, Limited.

Bombay, 23rd January 1871.

JONES' PATENT GIN.—The MOFUSSIL COMPANY, Limited, have been appointed SOLE AGENTS in INDIA, and any information regarding the Patent can be received from JAMES MELVILLE, the General Manager, who is authorized to register orders for New Gins and the necessary Beaters for converting the "Macarthy."

EDWARD JONES, Patentee.

Bombay, 9th March 1871.

THE ESPLANADE HOTEL, (WATSON'S BUILDING,) FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS. Within five minutes' walk of the Merchant and Public offices, the Apollo Bunder, both Railway Stations, and the Band-stand; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill.

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can conduce to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to Rs. 4. BREAKFASTS from As. 12 to Rs. 1-8.
ATTENDANCE Rs. 1. TIFFINS from Rs. 1 to Rs. 1-8.
BATHS from As. 6 to Rs. 1. TABLE D'HOTE Rs 2-8.
Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

ALEXANDRA HOTEL, MATHERAN.—Mr. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

BILLIARDS! BILLIARDS!! BILLIARDS!!!

JEEVUNJEE'S EXCHANGE.

JEEVUNJEE and Co. beg to inform the PUBLIC, this Establishment has been thoroughly renovated, the BILLIARD DEPARTMENT, consisting of three of Thurston's best Billiard Tables, are in charge of Mr. Dennis.

The Tiffin and Refreshment Department has also been made more replete, and will have the benefit of Mr. Dennis' superintendence.

JEEVUNJEE & Co.

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

ENGLISH HOTEL, BRITISH HOTEL LANE, APOLLO STREET.

THIS Hotel is fitted up and furnished in the most complete manner; no expense has been spared to render it the most commodious and comfortable Establishment both for Gentlemen and Families to be found in Bombay.

The Sleeping Apartments and Sitting Rooms are replete with every convenience, and the strictest regard is paid to cleanliness throughout the premises. The Table will be found to be abundantly supplied with viands of unrivalled excellence, and the Culinary Department is under the immediate supervision of the Proprietor.

The Wines, Liquors, and Beer are of the very best description, supplied from the most celebrated houses in the London and Continental Markets. The Proprietor confidently recommends this Establishment to the patronage of Travellers and Residents, all of whom may be accommodated with the comforts of a home at moderate charges.

The Hotel is pleasantly situated, and within five minutes of the Railway Station and the Apollo Bunder.

PESTONJEE BAPOOJEE, Proprietor.

GREAT EASTERN HOTEL, WINE & GENERAL PURVEYING COMPANY (Ld). ALLAHABAD BRANCH.

HOTEL DEPARTMENT ONLY.

ALLAHABAD having now become an important city, to meet its growing requirements, the Company has, at considerable expense, enlarged and improved their Hotel by the addition of an upper storey. From its central position, and close proximity to the Railway Station, the Hotel offers to Travellers, wishing to break their journey, a comfortable and quiet resting-place, with Refreshments of the very best.

The Hotel is on the Queen's Road, Allahabad, and within an easy walk of five minutes from the Terminus. It is fitted up and furnished in the most complete manner, and suited both for Families and Single Gentlemen; but the upper rooms are more especially adapted for Families, as they can be occupied one, two, or three, en suite, with capital Bath Rooms attached. These Rooms are also, without exception, the coolest and most comfortable in the station.

The Wines, Spirits, and Beer are selected from the Company's stock in Calcutta, and fresh supplies are sent monthly, thus ensuring to visitors the best and most unexceptionable articles of the kind to be procured in the North-Western Provinces.

A first-class slate Billiard Table is provided for the use of the Residents, and for the amusement during the short interval of Gentlemen passing through. The room is detached, and at some distance from the main building.

Terms—STRICTLY CASH.

DOOR AND WINDOW HEADS.

AN UNRIVALLED SUCCESS.

CHEAP, ELEGANT, EVERLASTING.

The attention of ARCHITECTS and BUILDERS is called to these BEAUTIFUL DESIGNS, which, being of IRON, are superseding the use of Wood and Stone.

A variety of Patterns has been prepared and a Stock of elaborate Castings kept ready for immediate shipment.

[illegible]lars or Designs may be obtained on application.

[illegible]HAMBERS & Co., [illegible]RKS, NEAR SHEFFIELD, [illegible]ND.

NOTICES.

MESSRS. BULL AND COMPANY, GENERAL MERCHANTS, CORNER OF MEDOW AND HUMMUM STREET, BOMBAY.

WE beg to call the attention of Messes, Clubs, Residents of Bombay and Mofussil, to the undermentioned Stores, which cannot be surpassed at their respective quotations.

	Cash. Rs. a.	Credit. Rs. a.
HAM, BACON, and CHEESE, Received Overland.		
Ham, Bacon, and Cheese, per lb.	0 14	1 0
Bath Chops and Tongues, ditto	0 14	1 0
PRESERVED MEATS—		
Crosse and Blackwell, and D. Hogarth's Beef à la Mode, in 1 lb. tins, per lb.	0 10	0 12
Do Roast ditto ditto	0 10	0 12
Do & Vegetable ditto ditto	0 10	0 12
Do Corned ditto ditto	0 10	0 12
Mutton, Roast ditto ditto	0 10	0 12
Lamb and Peas ditto ditto	0 14	1 0
Mutton and Vegetable, in 1 lb. tins, per lb.	0 10	0 12
Do Scotch Haggis ditto ditto	0 12	0 14
Veal Stewed with Vegetable ditto ditto	0 12	0 14
Do Do Green Peas ditto ditto	0 12	0 14
Do boiled with Vegetable ditto ditto	0 12	0 14
Do Calf's Head with Bacon ditto ditto	1 0	1 2
PIES—		
Veal and Ham Pie	1 0	1 4
Pork Pie	1 0	1 4
Yorkshire Game Pie	1 4	1 8
GAME and POULTRY—		
Fowl, Boiled and Roast	1 2	1 4
Duck and Green Peas	1 2	1 4
Rump Steaks	1 0	1 4
Partridge, Roast	2 4	2 8
Grouse, Roast	2 12	3 0
Hare, Jugged, Roast and Stewed	0 14	1 0
POTTED MEATS and FISH—		
Potted Beef; Do Ham; Do Tongue; Do Meat, (Strasburg Paste); Yarmouth Bloater Paste — each	0 10	0 12
Anchovy Paste; Potted Game; Do Salmon; Do Ham and Chicken; Shrimp Paste; Pate de Diable — each	0 12	0 14
TART FRUITS—		
Cranberries, Gooseberries, and Rhubarb, each	0 8	0 10
Apple, Currant, Cherry, Plum, Damson, Greengage, Raspberry, Red Currant, and Black Currant, each	0 10	0 12
SAUCES—		
Cold Meat, Windsor, General, and Lord Mayor in ½ pints	0 8	0 10
Do do do pints	0 12	0 14
City of London, Beef-steak, Gloucester, Harvey, John Bull, Tomato, Wellington ½ pints	0 8	0 10
ditto pints	1 0	1 4
King of Oude's Sauce, in ½ pints	0 12	0 14
Essence of Anchovies	1 4	1 6
Lea and Perrins' Sauce ½ pints	0 10	0 12
VINEGAR, MUSTARD, and SALT—		
Vinegar, White Wine (Cross and Blackwell's), in quarts	0 8	0 10
Do Chili and Tarragon, in pints	0 10	0 12
Mustard, best Durham, in ½ lb bottles	0 8	0 10
Do do do in 1 lb do	0 14	1 0
Salt, best Table, in jars	0 4	0 6
DRY FRUITS—		
Almonds and Raisins	2 4	2 8
Muscatel Raisins	2 0	2 4
Prunes, 2 lbs. tins, each	1 12	2 0
DRIED HERBS—		
Mint, Savory, Marjoram, Thyme, Parsley, Sage, in bottles	0 14	1 0
Ditto ditto ditto	0 10	0 12
Celery Seeds, in bottles	0 14	0 12
PICKLES—		
Chow Chow, Picalilli, Cauliflower, Mixed Pickles	0 8	0 10
Gherkins, Imperial Hot Pickles	0 10	0 12
Captain White's Oriental Pickle and West India Pickle, each	0 10	0 12
CRYSTALLIZED FRUITS— By Crosse and Blackwell.		
Apricot, Chinois, Greengages, Mixed Fruits, each	2 2	2 6
FRUITS in BRANDY or NOYEAU—		
Apricots, Cherries, Greengages, Mixed Fruits, Red Pears, White Pears, each	1 12	2 0
FRUITS in SYRUP—		
Cherries, Greengages, Strawberries, Pears, Peaches, each	1 4	1 8
JAMS and MARMALADES—		
Plum, Raspberry, Greengage, Strawberry, Red Currant, Black Currant, Damson, in 1 lb. tins or jars	0 10	0 12
Ditto Ditto Ditto 2 lb. tins or jars	1 4	1 6
Orange Marmalade, in 1 lb. jars	0 10	0 12
Ditto Ditto in 2 lb. jars	1 2	1 4
CANDIED FRUITS, &c.		
Bon Bon Cossaques	1 8	1 12
Orange Peel	1 0	1 4
Lemon Peel	1 0	1 4
Citron Peel	1 4	1 8
Mixed Peel	1 0	1 4
Normandy Pippins, in 2 lb. tins, each	1 12	2 0
TEA, SUGAR, and COFFEE—		
Best Souchong, in original boxes, containing 7 lbs; each	10 0	12 0
Do in packets of 1 lb	1 4	1 8
Do Pekoe, in original boxes, containing 7 lbs; each	12 0	14 0
Coffee, per lb	0 7	0 8
Best Crystallized Sugar in boxes, containing 28 lbs; each	5 14	6 4
Ditto ditto ditto 14 lbs; each	3 0	3 6
Loaf Sugar, in small loaves, per lb	0 8	0 9
BRANDIES, &c.—		
Hennessey's, per doz	22 0	25 0
Martell's	21 0	24 0
Exshaw's	36 0	40 0
Holland Gin, per case of 15 large flasks	22 8	27 0
Gin (Borde)	15 0	17 0
Port Wine (Graham's)	18 0	21 0
Sherry		
BEER, &c.—		
Allsopp's Pale Ale, by Friend, quarts	4 8	5 0
Ditto ditto pints	3 4	3 8
Bass's Pale Ale, by Stone, quarts	6 0	6 8
Ditto ditto pints	4 0	4 8
TOBACCOS—		
Bird's Eye, Latakia, Cut Cavendish, Shag, Smoking Mixture, &c, in ¼ lb tins, per tin	1 0	1 4
Do do do per dozen	11 0	
Turkish Tobacco, in 4 oz. tins, for making Cigarettes	1 8	1 12
CANDLES—		
Table Candles, per packet	0 8	0 9
Carriage do	0 8	0 9
Do. do by Price & Co.	0 10	0 12

DIETETIC PREPARATIONS, RECEIVED OVERLAND.

	Cash. Rs. a.	Credit. Rs. a.
Epp's prepared Cocoa in 1 tins, each	1 0	1 4
Ditto ditto ½ ditto	0 10	0 12
Condensed (Swiss) Milk	0 10	0 12
Liebig's Food for Infants (Savory and Moore), each	0 8	0 10
Du Barry's Revalenta Arabica Food, each	0 10	0 12
Hard's Farinaceous Food, each	0 10	0 12
Brown and Polson's (Pearlina) in packets, each	0 10	0 12
Ditto (Corn Flour) in tins, each	0 12	0 14
Robinson's Patent Groats	0 10	0 12
Ditto Barley	0 10	0 12
Hockin's Seidlitz Powders	1 8	1 12
Chocolate and Milk Paste	0 12	0 14
Essence of Mutton	0 10	0 12
Ditto Beef	0 10	0 12
Calves' Foot Jelly in pints, each	0 14	1 0
Liebig's Extract of Meat, 2 oz. jars	1 6	1 10
Ditto ditto 4 oz. jars	2 8	2 12
Maccaroni in 4½ tins	3 0	3 8
Vermicelli in 4½ tins	3 0	3 8
Robb's Biscuits	2 8	3 0
,, Rusks	3 4	3 12
,, Nursery Biscuit Powder (large tins)	3 0	3 8
Tapioca in bottles	0 8	0 10
Arrowroot (Bermuda) in tins	1 8	2 0

MISCELLANEOUS.

Portable Canteens.	Trusses, of sizes.
Tonic Cups.	Clark's Hoplemuroma.
Castor Oil.	Taylor's Condition Balls.
Fine Narbonne Honey.	Blain's Mange Ointment.
Maw's Feeding Bottles.	Stevens's Ointment.
Do. Indiarubber Nipples.	Clark's Waterproof Harness.
Plate Powder.	Blacking, &c.
Starch.	Dr. De Jongh's Cod Liver Oil.
Knife Polish.	Lamplough's Pyretic Saline.
Best London Treacle.	Wilkinson's Sarsaparilla.
Baking Powder.	

GENUINE PATENT MEDICINES.

BULL AND COMPANY, GENERAL MERCHANTS, BOMBAY.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL AND Co., BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS, 30, MEADOW STREET, BOMBAY. 1, EAST STREET, POONA.

GEO. NICOLL & Co., BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS, 30, Meadow Street, Bombay, 1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles. Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.

Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

ROWLAND AND Co., SADDLERY AND HARNESS ESTABLISHMENT, 8 MEDOW STREET, FORT, BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

WINES, SPIRITS, BEER, &c.

GILL AND COMPANY, WINE MERCHANTS.

ESTABLISHED IN LONDON IN 1795.

LONDON ......37, Crutched Friars, Mark Lane.
BOMBAY......Rampart Row, Next to the Agra Bank.
CALCUTTA......Government Place.

GILL & Co. beg to inform the Indian Public that they have now established a

BRANCH HOUSE IN BOMBAY,

in conjunction with the London and Calcutta Firms, and would call attention to the following quotations. From their position as wholesale Wine Merchants in the City, dating back to 1795, they can offer terms to Traders, Messes, and the Residents of India generally, hitherto unobtainable. Direct Indents will be undertaken on the usual terms. This Branch, as in Calcutta, will be conducted on purely London principles, and the Wine offered at London quotations, adding thereto simply freight, duty, and incidental charges.

Regimental Messes can be supplied direct from the London House, or send their indents to the Calcutta or Bombay Branches; in either case their orders will meet with prompt attention.

Traders will be dealt with on their usual Wholesale Terms.

Wholesale Orders should be sent to the London Firm. Casks and cases can be branded to suit the convenience of the purchaser. Terms to the Trade—Six months from date of Bill of Lading 2½ per cent. discount for cash. Our Calcutta and Bombay terms are cash at quotations.

	In Bond in London. Shillings. Per doz.	In India, including all charges. Rupees. Per doz.
CHAMPAGNES—		
Fleur de Sillery, dry	54 0	35 0
Sillery, choice and dry	60 0	39 0
Chateau d'Ay, vintage '58, magnificent wine, very dry	72 0	45 0
Ay, in half pints	15 0	12 0
Pints at 6s. per doz. case extra.		
SPARKLING HOCKS—		
Hock, Best Sparkling	54 0	35 0
SPARKLING MOSELLES—		
Moselle, best Sparkling	54 0	35 0
SHERRIES—		
G A good Dinner Wine	24	19 0
G Pale dry, and excellent quality	34 0	24 0
G Pale, elegant, and dry	44	9 0
Vino de Pasta, a wine much appreciated	48 0	31 0
Amontillado, dry and fine quality	50 0	32 0
Amontillado, delicate and extremely dry, as drunk in Spain	50 0	32 0
PORTS—		
G PORT A good quality, matured Wine	32 0	23 0
G PORT Choice old Wine, fruity, quite an Invalid Wine	48	31 0
STILL MOSELLES—		
Scharzburg	36 0	20 0
Do. Extra quality	40 0	27 0
STEIN WEIN—		
*In original flagons	32 0	23 0
STILL HOCKS—		
*Light Hock Ordinaire	18 0	16 0
Nierstein	28 0	21 0
Erbach	30 0	22 0
Scharlachberg	48 0	31 0
Rudesheimer	52 0	33 0
Johannisberg	60 0	37 0
CLARETS—		
Ordinaire	10 0	9 0
Medoc Ordinaire, a light breakfast Wine	12 0	11 0
Gill's Medoc	16 0	13 0
St. Emilion	18 0	16 0
St. Julien	19 0	16 8
Chateau Citran	24 0	19 0
[illegible]	[illegible]	[illegible]
Leoville	36 0	25 0
*Chateau Lafitte	70 0	42 0

Most of the Still Hocks and Clarets in pints at 6s. extra per 24.

*GRANDE ORDINAIRE, Magnums.

N.B.—By special arrangements with the Proprietors of the Lafitte Estate, the wine may be bottled at the Chateau; in such cases, however, an entire hogshead must be indented for.

RED BURGUNDY—		
Beaune	18 0	16 0
Nuits	24 0	19 0
CHABLIS, a light fine Wine	24 0	19 0
SAUTERNE—		
Haut Sauterne	20 0	17 0
*Grand Sauterne, very fine quality	36 0	25 0
BRANDIES—		
G Highly recommended	26 0	24 0
G Very old, choice	42 0	32 0
SUNDRY SPIRITS—		
Old Tom, 1st quality	10 6	15 0
Hollands	12 0	18 0
Superior Old Jamaica Rum, 1st quality	12 0	20 0
Whisky, 1st quality Scotch	12 0	17 0
LIQUEURS (DUTCH)—		
Curaçoa, finest, stone bottles	56 0	40 0
Maraschino de Zara	54 0	39 0
Noyeau	54 0	39 0
Cherry Brandy (pints)	16 0	12 0
Orange Bitters, 1st quality	18 0	16 0

The above are Cash quotations.

The Wines are packed in cases of 1 dozen quarts or 2 dozen pints. Sample bottles, however, may be had at the advertised rates.

N.B.—We shall be glad to receive orders for execution in London for Bass's Beer, bottled by Bass's Agents, price of which is 7s. 6d. per dozen, f. o. b. in London; cost here, including charges, comes to about Rs. 4-14-0 to Rs. 5-2-0 per dozen, according to exchange.

*** Orders for Beer must be accompanied with a remittance.

N.B.—THE WINES MARKED(*) ARE COMING FORWARD, AND WILL BE DULY NOTICED ON ARRIVAL.

FOR SALE, at the Godowns of the undersigned, the following WINES:—

F. GIESLER & Co.'s CHAMPAGNE.

Quarts in cases of 1 dozen ......Rs. 40 each.
Pints ,, 2 ,, ... ,, 43 ,,

BLOCK, GREY & BLOCK'S CLARET.

Larose in cases of 1 dozen ......Rs. 37 each.
St. Julien in cases of 1 dozen ......Rs. 28 ,,

1st December 1870. W. NICOL & Co.

FOR SALE at the Godowns of the Undersigned—

CUNLIFFE, DOBSON & Co.'s
Champagne, Quarts ......Rs. 40 per doz
Brandy ,, ... ,, 30 ,,
Sherry ,, ... ,, 25 ,,

COYLE & Co.'s
Pale Dry Amontillado Sherry ...... ,, 27 ,,
Port Wine of 1840 Vintage ...... ,, 30 ,,

LARRONDE FRERES'
St. Julien ...... ,, 12 ,,
Margaux ...... ,, 15 ,,
Chateau Lafite ...... ,, 25 ,,
Superior Old Cognac ...... ,, 25 ,,

VEUVE CLIQUOTS'
Champagne, Quarts ...... ,, 38 ,,
Ditto Pints ...... ,, 20 ,,

HUDSON & HORNYICKS'
Pale Dry Sherry ...... ,, 20 ,,
Carlowitz (Hungarian Wine) ...... ,, 18 ,,

L. ROSE & Co.'s
Lime Juice Beverages.

REMINGTON & Co.

LINDLEY AND WARREN, PHOTOGRAPHERS AND MINIATURE PAINTERS, No. 11 FORBES STREET AND APOLLO STREET. CARTES—Rs. 12 PER DOZEN.

WENHAM LAKE ICE COMPANY, No. 9, MARINE STREET.

WENHAM LAKE ICE on SALE, Wholesale and Retail.

TOBACCO on SALE at the WENHAM LAKE ICE COMPANY'S OFFICES, No. 9, Marine Street. GOLDEN ORANGE HONEY DEW, 1 to 5 lbs., Rs. 1-8 per lb., 20 lbs. and upwards Re. 1 per lb.

SUNDRY ARTICLES of American Import on SALE at the WENHAM LAKE ICE COMPANY'S OFFICES, No. 9, Marine Street.

Kerosine Oil—best refined.
900 Ash Oars, 9 to 18 feet long ......5 as. per foot.
100 Barrels Navy Bread, 8,703 lbs ......Rs. 10 per cwt.
Platform Scales, weighing 1,200 lbs. ...... ,, 125 each.
Do. Ditto 800 ,, ... ,, 100 ,,
American Union Scales ...... ,, 30 ,,
Cheap Tea Scales, 8 lbs ...... ,, 15 ,,
Ditto 4 ,, ... ,, 10 ,,
Post-office Scales, ½ oz. ...... ,, 10 ,,
Preserved Lobsters, 1 lb. tins ...... ,, 6 per doz.
Ditto Oysters, ,, ... ,, 6 ,,
Condensed Milk ...... ,, 12 ,,
Preserved Peaches, 3 lb. tins ...... ,, 18 ,,
Ditto Green Corn, 2 lb. tins ...... ,, 12 ,,
Ditto Ditto Peas, 2 lb. tins ...... ,, 12 ,,
Ditto Tomatoes, 3 lb. tins ...... ,, 9 ,,

KEROSINE OIL STREET LAMPS.—The undersigned have in stock a large supply of Victoria and Washington Street Lamps as well as the internal parts of Victoria Street Lamps, which can be used in any ordinary Street Lantern.

The Victoria or Washington Street Lamps are in extensive use in Bombay, throughout the Presidency, and in the Native States. They are adapted for Verandahs, Gardens, or any out-door lighting where a lamp is required that neither wind nor rain affects.

FARNHAM & Co.

WINES, SPIRITS, BEER, &c.

PAYNE AND COMPANY, WINE MERCHANTS,

ESTABLISHED IN CALCUTTA, UPWARDS OF HALF A CENTURY.

INDIAN ESTABLISHMENTS.
BOMBAY......Elphinstone Circle.
CALCUTTA......Belatee Bungalow.

WE beg to call the attention of Messes, Clubs and Residents of Western India and Madras to the undermentioned WINES, SPIRITS, &c., which cannot be surpassed at the respective quotations.

N. B.—In all instances we guarantee the quality and purity of our Wines and Spirits, and agree to take back, or exchange, any that may not be approved.

OUR QUOTATIONS for SPARKLING WINES, are for GOOD DELIVERY from our Godowns; the risk of breakage and ullage is thereby avoided by the consumer.

All our choice high class Wines arrive per the Overland Route or via the Suez Canal.

Credit Rs. a.		Cash. Rs. a.
	CHAMPAGNES.	
35 0	Cordon Bleu, a pure, light dry Wine	32 0
43 0	Light Dry Sillery, more body	39 0
49 0	Gold Neck, with ** (double star)—brand, Payne & Co., selected from one of the first Cuvées of '65 vintage, very dry and choice	44 0
49 0	No. 1 Gold Neck, dry, 1st quality, extremely delicate	44 0
49 0	No. 2 Gold Neck, very dry, ditto ditto	44 0
49 0	No. 3 Gold Neck, extra dry, ditto ditto	44 0
	The peculiar dryness of Nos. 2 and 3 find favour at the Principal Mess Tables and Clubs of Europe.	
	Single Magnums, specially selected from a good Cuvée, suitable for Clubs and Messes. Per case	46 0
	Double Magnums, 1st quality, very dry. Each bottle is equal to 4 ordinary quarts, packed 4 in each case at per case	64 0

*** Most of the above in pints at Rs. 3 extra per case of 2 doz. HALF PINTS Champagne at Rs. 10, Rs. 13, and Rs. 16 per doz.

Credit		Cash
	SPARKLING MOSELLES.	
36 0	Crown Brand, fine, recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
43 0	Ditto Nonpareil, extra superior	39 0
	SPARKLING HOCKS.	
36 0	Crown Brand, fine, recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0
	STILL HOCKS.	
20 0*	Laubenheim, Vintage 1868	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0*	Nierstein ditto 1862	26 0
37 0	Johannisberger ditto 1862	34 0
	STILL MOSELLES.	
23 0	Winningen Vintage 1862	20 0
25 0	Brauenberg ditto 1862	23 0
30 0	Scharzberg ditto 1862	27 0
28 0	*Stein Wein*, in original bottles, much appreciated.	24 0
	CLARETS.	
12 0	Vin Ordinaire	10 0
15 0*	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0	Chateau Leoville	28 0
34 0	Chateau Langoa	28 0
	BURGUNDY, SPARKLING.	
42 0	Red, very fruity	36 0
42 0	White, a full flavoured Wine—Brisk	36 0
	SHERRIES. Mark. Seal. Quality and Peculiarity.	
20 0	(B) Red—A full flavoured Dinner Wine	18 0
20 0	(A) Red—Quality as above, but drier	18 0
26 0	(C) Red—Pale, rich flavoured Dinner Wine	22 0
27 0	(1) White—Pale, delicate and nutty	24 0
30 0	(2) White—Mellow, fine, and dry, recommended	27 0
32 0	(3) White—Also very dry and delicate	29 0
33 0	(4) White—Vino de Pasto, choice, old and delicate	30 0
33 0	Amontillado, pale, delicate and very dry	30 0
36 0	Manzanilla, pale, old, and very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0
36 0	Vino Puero, a very delicate, choice, and natural Wine, extremely dry	32 0
	PORT. The sole produce of the Upper Douro.	
18 0	(One Grape,) a full-bodied fruity Wine	16 0
24 0	(Two Grapes,) a superb full flavoured Wine, very mellow, a good After-Dinner Wine	21 0
30 0	(Three Grapes,) a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0
	BRANDIES.	
27 0	Pure Pale Brandy, Trade Mark	24 0
32 0	Ditto ditto Green Vine Leaf	29 0
40 0	Ditto ditto 15 Years Old	36 0
36 0	TENT WINE	32 0
18 0	CHABLIS, a nice light Wine	16 0
20 0	SAUTERNES, No. 1	18 0
25 0	BUCELLAS, light and dry	22 0

Those brands with an * (asterisk) shortly expected.

SUNDRY SPIRITS EXTRA FINE. DUTCH LIQUEURS.

BASS'S BEER,

Bottled by H. Stone & Co.

Also our own Trade mark, extra Gravity.
Rs. 6 per dozen ......Quarts.
,, 5 ,, ...Imperial Pints.
,, 4 ,, ...Pints.

N.B.—The Trade supplied on liberal terms.

BASS'S BEER, IN HOGSHEADS, Just landed in Prime Condition.

As this is the LAST SHIPMENT of the SEASON, orders should be sent WITHOUT DELAY.

PAYNE AND COMPANY, BOMBAY AND CALCUTTA.

NOTICES.

MESSRS. Wm. WATSON & Co., CUSTOM HOUSE AGENTS, undertake to Land, Pass through the Custom House, and Forward Goods, Packages, &c., to their destination, and ship Packages, &c., for England or elsewhere with the greatest promptitude and despatch.

Messrs. W. W. & Co. are also conducting a General Agency Business, in all its different departments.

Goods Stores, &c., of every description, obtainable in Bombay, supplied to up-country Messes, Residents, Families, Contractors, and others. Machinery, Agricultural Implements, &c., &c., imported through their English Correspondents at the request of Constituents.

Passages secured in, and all information furnished regarding, the various Steamers now trading with this Port.

23, Apollo Street, Bombay.

GOLD AND SILVER MEDALS AT THE BROACH AND AKOLA EXHIBITIONS 1868.

GOLD KEYLESS HUNTERS and SEMI-HUNTERS, Plain or Engine-turned Cases. Rs. 225. FAVRE, LEUBA, & Co.

LADY'S small GOLD HUNTERS, Enamelled and Jewelled Cases. Rs. 150. FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality Patent Lever, extra finished. Rs. 100. FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever, 3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 50. The same Watch, Keyless. Rs. 70. FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 25. FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON, WATCHMAKER & JEWELLER,

HAS received the following for Sale:—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.

SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.

JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Scarf-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.

CLOCKS for Schools, Offices, &c.

MUSICAL BOXES, from Rs. 5 to 200.

REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully made.

T. CHATELAIN-MONTANDON, HUMMUM STREET, BOMBAY.

SPENCER'S PATENT MAGNETIC PURIFYING WATER FILTERS.

No. 1......Rs. 20 | No. 2......Rs. 28 | No. 3...... Rs. 38
No. 1, covered with basket-work......Rs. 22.

The Magnetic Filter deprives the most impure water of colour, taste, or odour, by destroying its organic matter, so that river, bog, or stagnant water of the most impure character is rendered as bright and healthful as spring water.

The purifying powers of the Magnetic material are indestructible by any amount of use.

"Beyond question the great sanitary discovery of the age."—Dr. Macdowell.

"Previously to Mr. Spencer's mode, there was practically no such thing as purifying impure water."—Professor G. Wilson, Edinburgh.

"I cannot describe Mr. Spencer's purified bog water by any terms short of admiration."—Professor Clark, of Aberdeen, to the Corporation of Liverpool.

"I can only describe the action which took place on passing this sewage water through a small filter—as Magical."—Sir M. Digby Wyatt.

"It is the most remarkable thing I ever witnessed, and I did not think it would produce this extraordinary effect."—Parliamentary Evidence of Mr. T. Hawksley, C.E., 1867.

"My Magnetic Filter has continued to purify water for ten years without change or cleansing."—Mr. James Simpson, C.E., London.

"The only Filters that do really purify water."—Mr. J. Farrar, C.E., Bury.

THACKER, VINING, & Co.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER, & Co., WINE MERCHANTS

TO HER MAJESTY THE QUEEN, HIS ROYAL HIGHNESS THE PRINCE OF WALES, AND THE PRINCIPAL LONDON CLUBS—THE CIVIL SERVICE CLUB, THE REFORM CLUB, THE WINDHAM CLUB, THE UNIVERSITY CLUB, THE ATHENÆUM CLUB, AND OTHERS, ALSO THE NYNEE TAL CLUB.

ESTABLISHED IN EUROPE 1815.

LONDON HOUSES: 44, MARK LANE, CITY, AND VILLIERS STREET, STRAND.

BORDEAUX HOUSE: PLACE DU CHAMP DE MARS.

INDIA HOUSE: 2, DEAN LANE, BOMBAY. ESTABLISHED IN INDIA 1842.

REPRESENTATIVES IN ALL PARTS OF THE WORLD.

CUTLER, PALMER, & Co. are prepared with their imports to meet the tastes of all. Attention is directed to the following list:—

SPARKLING WINES.

Imported via the Suez Canal.

		Quarts Rs.	Pts.
CHAMPAGNE: Finest Dry	do.	40 0	22 0
Fine Sparkling	do.	36 0	19 8
Good do.	do.	30 0	16 0
MOSELLE: Nonpareil, Sparkling	do.	40 0	22 0
Muscatel	do.	36 0	19 0
HOCK: Nonpareil, Sparkling	do.	40 0	22 0

STILL GERMAN WINES.

	Qts.	Pts.
MOSELLE.—BRAUNBERGER	Rs. 25 0	...
HOCK.—JOHANNISBERGER	42 0	22 0
MARCOBRUNNER	34 0	...
FORSTER TRAMINER	34 0	...
RUDESHEIMER	26 0	14 0
HOCHHEIMER	23 0	12 8

BURGUNDIES—RED OR WHITE.

CHAMBERTIN	Rs. 32 0	17 0
NUITS	26 0	...
MACON	21 0	...
CHABLIS	26 0	14 0

BORDEAUX.

CHATEAU MOUTON,	Gold Capsule	Rs. 30 0	Rs. 16 0
,, RAUZAN,	Black capsule	25 0	14 0
,, LEOVILLE,	Blue capsule	22 0	12 0
,, PALMER,	Blue capsule	22 0	12 0
,, LAROSE,	Yellow capsule	18 8	10 8
ST. JULIEN,	Green capsule	17 0	10 0
CANTENAC,	Red capsule	15 8	9 0
MEDOC,	White capsule	13 8	...
HAUT SAUTERNES,	Red capsule	22 0	12 0

SHERRIES.

A 1 AMONTILLADO, an exquisite Wine	Rs. 38 0
AMONTILLADO, choice and superior	32 0
AMOROSO, full flavored, soft, and pale	28 0
SHERRY, GREEN SEAL, light gold colour	22 0
,, BLUE SEAL, extra pale and dry	22 8
,, BROWN SEAL, dry, pale and delicate	22 0
,, YELLOW SEAL, an excellent Dinner Wine	18 8
,, WHITE SEAL, an ordinary Dinner Wine	15 0
MARSALA, Virgin, Pale	15 0

MADEIRA.

VERY CHOICE EAST INDIA	38 0

PORTS.

	Qts.	Pts.
VERY OLD FIRM CRUSTED	Rs. 36 0	...
A 1 GOLD SEAL; an Invalid's Wine	30 0	...
BLACK SEAL; a Dessert Wine	24 8	14 0
RED SEAL; a very good Wine	18 0	10 8

SPIRITS.

The Best and Oldest Imported.

COGNAC; superior very Old Pale, Black capsule	Rs. 32
,, Superior, Old Pale, Yellow capsule	28
,, Pale, White capsule	25
RUM; superior Old Jamaica	22
WHISKY; Irish	23
Scotch	22
GENEVA, in flasks (1 dozen in a case)	19

LIQUEURS.

	Qts.	Pts.
CURACOA; finest Amsterdam, Orange or White	Rs. 40	22 0
MARASCHINO DI ZARA	,, 40	22 0
CHERRY BRANDY, best Copenhagen	,, 30	16 0
ORANGE BITTERS (the best)	,, 20	...

TO MERCHANTS AND GENERAL DEALERS our terms will be found MOST LIBERAL both with regard to Credit and Discounts.

CUTLER, PALMER, & Co., DEAN LANE, BOMBAY.

LONDON and BURTON BOTTLED BEER COMPANY (Limited).

BASS'S BEER in Barrels of 4 dozen quarts, Rs. 22.
To arrive by the "Robinson Crusoe," daily expected.

GRINDLAY, GROOM, & Co.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two trunk lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, will find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be learned on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press, 1871.

Now Ready at the "Bombay Gazette" Office,

SECOND EDITION OF THE INDIAN TRAVELLERS' GUIDE FOR MARCH.

PRICE—EIGHT ANNAS.

CONTAINING, besides the other usual information, the alterations which come into force to-day on the B. B. & C. I. Railway and in the running of the Local Trains between Bombay and Bandora.

The Guide, having a large circulation amongst travellers, by rail and otherwise, is a most effective medium for advertisements.

Contents.

Map of India.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables:—
Great Indian Peninsula Railway
Local Trains between Bombay, Mahim, and Bandora, by G. I. P. and B. B. and C. I. Railways.
Rates for parcels, horses, carriages, &c. by G. I. P. Railway.
Bombay, Baroda, and Central India Railway.
Jubbulpore Extension Railway.
East Indian Railway
Punjaub and Delhi Railways.
Scinde Railway.
Through Traffic from Kurrachee to Mooltan, Lahore, and Umritsur.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Great Southern of India Railway.
Madras Railway.
Steam Navigation Companies:—
P. & O. Co.
Bombay and Bengal S. S. Co.
Messageries Maritimes.
Austrian Lloyds.
Rubattino Steam Navigation Company.
Euphrates and Tigris Steam Navigation Company.
British India Steam Navigation Company.
Bombay Steam Ferries.
China Steamers.
Indus Steam Flotilla.
Punjaub Steam Flotilla.
Irrawady Flotilla.
India General Steam Navigation Company.
Routes by Steamers.
Routes in the Bombay Presidency.
Bombay to Central Provinces and Calcutta.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces.
N. W. Provinces and the Punjaub.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North Western Dak Company.
Punjaub and North Western Dak Company.
North Western Dak Company.
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fares for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Terminal, and of the following

Agents—

Bombay and Poona:—Messrs. Chesson and Woodhall.
Bombay:—Messrs. Thacker, Vining & Co.
Poona:—Messrs. Treacher & Co., and Railway Bookstall.
Alexandria:—Messrs. D. Robertson and Co.
London:—Mr. G. Street, 30 Cornhill.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

WEDNESDAY AFTERNOON.

MARKET steady.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number Shares.	Noml. value persh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	3 p.ct.	Agra Bank	98
22,000	1,000	all	9 p.ct.	Bank of Bengal	1,375
10,000	500	all	5 p.ct.	Ditto of Bombay New	610
10,000	500	100	6 do.	Ditto 2nd Res. Issue	170
5,250	1,000	all	42 p.ct	Ditto of Madras	1,380
30,000	250	all	6 p.ct.	Chartered Mercantile Bk. of I. L. & China	250 par.
0,000	275	all	12 p.ct	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of I. & C.	150
37,000	250	125	5 p.ct.	National Bank of India	110
10,000	250	all	12 do.	Oriental Bank	440

RAILWAY COMPANIES.

...	£20	218.3.0	p.c.	G. I. P. Railway Consolidated Stock	240
...	£20	109.1.5	do.	Do. New £20 shares	126
...	£0	43.10.2	do.	Do.	
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
...	£18	196.5.1	do.	Do. New Shares	200

LAND COMPANIES.

4,000	3,000	all	Rs 70	Colaba Land Co.	1,640
8,000	150	all		Frere Land & Pier Co. Ld	181
750	2,000	2,000	Nil	Mazagon Land	1,015
4,000	2,000	1,400	Nil	Port Canning	315

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,400
500	2,500	all	200*	Alliance Spinning	2,575
100	5,500	all		Bombay	3,000 div
300	1,000	all	25*	Bombay United	970
[illegible]				[illegible]h Mills	295
[illegible]				[illegible]msey Spinning	2,470
[illegible]				[illegible]Eastern	1,990
[illegible]				[illegible]ji Petit's	1,120
[illegible]				[illegible]	2,635
[illegible]				[illegible]	2,000

[illegible] half-year.

[illegible]NIES.

[illegible]				[illegible]otton Press Jo...	2,275
[illegible]				[illegible] Co. Kurrachee	175
[illegible]			Nil.	Alexandra Press Co.	450
[illegible]	1,000		200do.	Apollo Press Co.	7,000
300	2,000	all	265do.	Bombay Press Co.	2,290
300	500	all	60do.	Do. New	583
500	1,850	all	300do.	Colaba Press Co.	5,600
350	2,000	all		East India Press Co	5,500
150	9,500	all	1,000*	Fort Press Co.	9,750
300	1,000	1,800		Framji Cowasji Press	960
200	5,000	all	Nil.	Hydraulic Press Co.	2,500
200	5,000	1,500	150 ps	Imperial Press Co.	1,250
1,000	900	2,000	120 ps	Kurrachee Press Co.	875
2,000	400	350	35 ps	Mofus. Press & G. Co.	470
125	2,500	all	350*	Prince of Wales Press	2,350
225	2,000	750	75 ps	Victoria Press, Madras	950
150	1,000	all	150 ps	Tinnevelly Press Co.	1,000
400	1,500	...	...	Carwar Company	700

MISCELLANEOUS.

—	2,500	1,500	75 ps.	Bombay Burmah Trading Corporation	800
1,000	50	all	5 pc.	Mechanics B'ld'gs Co	30
500	2,000	300	21 ps.	Kurrachee Landing and Shipping Company	170
2,000	500	all	25 ps.	Treacher & Co.	400

BANKS IN LIQUIDATION.

		Date of L'dation.		
500	75	Jan. '66	Bank of Bombay	29
95	19½	..	Do. China	1
250	2	Mar. '66	Central Bank	1
...	...	...	East India Bank	1
200	13	Feb. '67	Indian Peninsula	
200	68½	May '	Royal Bank	

COMPANIES IN LIQUIDATION.

—	5,200	2,375	Nov. '66	Back Bay Co.	75
	3,500	2,440	...	B'bay & Bengal S. S.	10

EXCHANGE.

On	Terms.	Rate
London	At sight	1s. 10¾d.
London Banks	6 months' sight	1s. 10⅞d.
Do. Credits	6 Do. do.	1s. 11d.
Do. Documents	6 Do. do.	1s. 11⅛d.
Calcutta	At sight	Par
Do.	30 days' sight	99¾
Do.	60 days' sight	99½
Madras	At sight	Par
Do.	30 days' sight	99¾
China	60 Do. do.	226

PRICES OF BULLION, &c.

Sovereigns, each	Rs.	10-8
Bank of England Notes	,,	10-1
Carolas	,,	290
Mexican Dollars	,,	220
Five-Franc Pieces	,,	203
Bar Silver	,,	106-1
Gold Leaf	,,	15-1
Bar Gold 10oz. English	,,	16
Australian Gold	,,	196

GOVERNMENT SECURITIES.

Five-and-a-half per cent	113¾
Five per cent	106½
Four per cent	98¾
Four & half per cent. (Public Works Loan)	106½
Five per cent Debenture Loan 1866-67	103
15 years' Debenture Loans	108½
10 years' do. do.	[illegible]
Six per cent. Municipal Loan House Rate	113
Do. Do. Market Rate	113

CALCUTTA.—18TH MARCH, 1871.

THE following transactions were reported—

In Government Securities:—

4 per cents at Rs 97-14 to 98, or 2-2 to 2 discount.

5 per cents, of 1856-57 at Rs 106-2.

In shares—

Bank of Bengal shares at Rs. 1,380, a few below this rate, and yesterday at Rs 1,385.

National Bank shares at Rs 107.

Tirhoot Indigo Co's shares at Rs 56 and 57.

Assam Tea Co's shares at Rs 210.

Dehing Tea Co's shares at Rs 67 discount, or Rs 18 per share.

Durrung Tea Co's shares at Rs 32 and 33.

—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 22.

Williams, Lieutenant-Colonel, Deputy Judge Advocate, on leave, from Poona.

Need, Lieutenant-Colonel, Bengal Infantry, on medical certificate, from Lucknow.

Cotton, Lieutenant, 21st Hussars, on duty, from Trevandrum.

Wyndham, Colonel, Hydrabad Contingent, on leave, from Ellichpoor.

DEPARTURES.—MARCH 22.

Wodehouse, Captain, Staff Corps, to rejoin, to Secundrabad.

Crumley, Captain, Inspector of Musketry, to Mhow.

Welsh, Assistant Surgeon, Medical Department, on duty, to Aden.

Waddington, Lieutenant-Colonel, 23rd Regiment N. L. I., to join, to Poona.

BOMBAY ARMY ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.
Adjutant General's Office, Head Quarters,
Poona, 22nd March, 1871.

Surgeon Major J. C. Trestrail is placed on general duty, Bombay, with effect from the 5th January last.

The Head Quarters of the Army will be established at Poona on Monday the 27th instant. Correspondence to be addressed accordingly.

The Commander-in-Chief is pleased to make the following appointment:—

21st N. I. or Marine Battalion.—Lieut. R. S. Simpson, Staff Corps, Quarter Master 15th N. I., to be Adjutant, vice Captain Stock, who vacates.

The undermentioned officers have leave of absence:—

Royal Artillery.—Captain A. Harness, from 1st April to 30th September, to Cashmere, on private affairs.

Lieutenant W. A. Eden, from 10th February 1871 to 9th February 1872, to England, on medical certificate.

Colonel J. D. Woollcombe, C.B., from 15th February to 9th August, to England, on medical certificate.

15th Hussars.—Captain G. Walker, to England, from date of departure, for 6 months, on urgent private affairs.

83rd Foot.—Lieutenant W. Cooke-Collis, to England, from date of embarkation, for 15 months, on private affairs.

SHIPPING.

DAILY FREIGHT REPORT—22ND MARCH.

London	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d. to £2 10s. 0d.	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	,,
	Wooden Ships ,,	£2 8s. 9d.	,,
	Myrabolns & Coir bdls	£1 5s. 0d.	,,
	Seeds	£1 10s. 0d.	
Havre	Cotton / Coffee	£3 0s. 0d.	
Overland Steamers		£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China	Steamer Cotton	Rs. 10 per bale.	
	Opium	Rs. 25 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta ...Salt		Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVAL.

March	Vessel.	Commander.	From
22	St. Bernard	McDermott	Calcutta, Feb. 12.

DEPARTURES.

March	Vessel.	Commander.	Destination.
22	Singapore (s)	Mitchell	Liverpool.
	Palm Tree	Capper	Cochin.
	Golden City	Jones	New York.
	Maritana	McDonald	Liverpool.
	Dalhousie (s)	Campbell	Aden.

THE HOOGHLY.

ARRIVALS.

Mar.			
19	Leopold and Marie	Eymery	Reunion, Feb. 6.
	British Empire	Mather	London, Nov. 12.
20	Admiral Rigault	Reboulet	Mauritius, Jan. 25.
	Scotia (s)	Lewis	Moulmein, March 11.
	Kenyon	Lamzed	Liverpool, Nov. 26.
	Botanist	Valiant	Liverpool, Nov. 19.

DEPARTURE.

Mar.			
19	Cannanore	....	....

MADRAS.

ARRIVALS.

Mar.			
17	Oriental (s)	....	Rangoon.
18	Australia (s)	White	Calcutta.

DEPARTURES.

Mar.			
17	Arabia (s)	....	Bombay.
19	Australia (s)	White	Suez.

DAILY IMPORTS.—22ND MARCH.

FROM LIVERPOOL.

North Tyne (s), 5 bales Spanish stripes, Alsen Riebe & Co; 200 drums linseed oil, E A Carim.
Baringa, 28 cases hardware, O Allaruckia & Co.
Westminster, 200 deal planks, W Cooper.

FROM LONDON.

Glenduror, 4 boxes sporting gunpowder, B M Punthakey.
British Nation, 54 cases sherry, D S Kemp & Co.
North Tyne (s), 5 bales Spanish stripes, A C Gumpert & Co.
The Tweed, 3 cases sherry, 1 case cognac, 1 case moselle, 1 case still hock, and 1 case whiskey, Cutler, Palmer & Co.
Singapore (s), 42 cases oilmanstores, The London A & A Company
Anazi, 23 casks beer, C Eduljee; 80 cases sparkling moselle, Payne & Co.
Canning, 10 cases claret, Payne & Co.

FROM BORDEAUX.

Arabia (s), 300 cases brandy, H B Touche & Co.

FROM SUEZ.

Hindostan (s), 2 bales army cloth, Alsen Riebe & Co; 1 case haberdashery, The L A & A Company.

DAILY EXPORTS.—22ND MARCH.

FOR LIVERPOOL.

Jane Law, 50 bales cotton, M Modon & Co; 1 bale cotton, E Custoorchund; 200 bales cotton, Volkart Brothers; 500 bundles galls, S Moorarjee.
Calcutta, 50 bales cotton, L Damoder; 200 bales cotton, L Ghela.
Tethys, 105 bales wool, B Munjee; 55 bales cotton, V Manchund.
Rialto, 300 bales cotton, H D Freck & Co; 50 bales cotton, Adams and Kennedy; 1,000 bundles galls, S Vagjee.
Ophelia, 200 bales cotton, S Mooljee; 200 bales cotton, Ewart Latham & Co; 1,000 bundles galls, S Vagjee.
City of York, 60 bales cotton, Robinson Brothers; 21 bales cotton, B Ramjee; 53 bales cotton, Alliance Spinning Co; 207 bales cotton, T Panachund; 100 bales cotton, H Dewjee; 600 bales cotton, N Kessowjee & Co.
Oberon, 200 bales cotton, Ewart, Latham and Co.
Sam Mendel, 5 bales cotton, David Sassoon & Co.; 20 bales cotton L. Enderjee.
North Tyne (s), 97 bales cotton, Hutchison Dods & Co.; 150 bales cotton, Ralli Brothers.
Atalanta (s), 20 bales cotton, Framjee, Sands & Co.; 748 bales cotton, Ralli Brothers; 45 bales wool, H. Ludha & Co.; 50 bales cotton, The L. A. & A. Company; 200 bundles nux vomica, S. Vagjee; 250 bales cotton, Gaddum & Co.
Lord Ashburton, 50 bales cotton, Lyon & Co.
Arethusa, 50 bales cotton, D. Mooljee; 100 bales cotton, W. Nagsee & Co.; 5 bales cotton, M. Ruttonsee; 21 bales cotton, M. Rathee.
Jeypore, 1,000 bundles galls, S. Vagjee.

FOR LONDON.

The Tweed, 45 cases mother o'pearl shells, C. Munjee.
Acacia, 500 packages linseed, Ralli Brothers.
Durham (s), 200 bundles cotton, Volkart Brothers; 46 packages coffee, H A Essac; 5 bales hides, M Gangjee; 137 bags coffee, A Blascheck & Co.; 22 bales hides, J Peerbhoy; 407 packages coffee, A Blascheck & Co.; 800 packages wet dates, Stearns, Hobart & Co.; 6 bales hides, R Mohmed.
Tanjore (s), 2 bundles E teeth, K Ramjee.

FOR HAVRE.

Durham (s), 306 bales cotton, Planque Vinay & Co.; 100 bales cotton, H D Freck & Co.

FOR TRIESTE.

Cheviot (s), 250 bales cotton, Kunkler Preiswerck & Co.; 200 bales cotton, H Closson & Co.
Cordovia, (s), 50 bales cotton, Gaddum & Co.; 2 bales cotton, A C Gumpert & Co.

FOR MARSEILLES.

Persia (s), 100 bales cotton, Gaddum & Co.

FOR VENICE.

Cheviot (s), 700 bales cotton, H Closon & Co.
Simla (s), 200 bales cotton, G Sigg & Co.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date	Mail closes.	After packet.
United Kingdom	Mar. 25	2 P.M.	3 P.M.
Kurrachee	,, 27	11 A.M.	...
Persian Gulf via Kurrachee	April 3	11 A.M.	...
China	Mar. 30	9 A.M.	10 A.M.
Australia	April 13	9 A.M.	10 A.M.
Mauritius, Reunion, &c	Mar. 25	2 P.M.	3 P.M.

OVERLAND MAILS.

The Overland Mails per P. and O. Co.'s Steam Packets leave Bombay every Saturday at 5-30 P.M.

The Mails are closed at the General Post Office at 2 P.M.

The after packet at 3 P.M.

After packet letters are not forwarded unless an eight anna stamp is affixed to the letter in addition to the postage.

Registered letters are received at the General Post Office until 1 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices is 1-30 P.M.

Late letters are received at the Pier Post Office till 4-30 P.M.

The subjoined Table shows the dates of departure of Overland Mail Steamers from Bombay during the year 1871. The hour of the steamer's departure is 5-30 P.M.

Saturday	March	25	Wednesday	August	9
Do	April	1	Do	do	16
Do	do	8	Do	do	23
Do	do	15	Do	do	30
Do	do	22	Do	September	6
Do	do	29	Do	do	13
Do	May	6	Do	do	20
Do	do	13	Saturday	do	30
Do	do	20	Do	October	7
Do	do	27	Do	do	14
Wednesday	do	31	Do	do	21
Do	June	7	Do	do	28
Do	do	14	Do	November	4
Do	do	21	Do	do	11
Do	do	[illegible]	Do	do	18
[illegible]	[illegible]	[illegible]	Do	do	[illegible]
Do	do	12	Do	December	2
Do	do	16	Do	do	9
Do	do	22	Do	do	16
Do	August	6	Do	do	23
			Do	do	30

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded "via Brindisi," to the United Kingdom or places served through the United Kingdom, are as follows:—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.

Each Newspaper per 4 ounces—annas 2, pie 8.

Each Book or Pattern Packet not exceeding one ounce—annas 2; not exceeding 2 ounces—annas 3, pie 4; not exceeding 4 ounces—annas 4, pie 8; every additional 4 ounces—annas 4, pie 8.

For places served through the United Kingdom.

Each Letter—8 pie per ½ ounce less than the published rate for a Letter sent via Marseilles.

Each Newspaper—8 pie per 4 ounces more than the published rate for a Newspaper sent via Marseilles.

Each packet of Books or Patterns—8 pie per 4 ounces more than the published rate for a packet sent via Marseilles.

The full prepayment of Correspondence forwarded via Brindisi is compulsory, and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route, and conforming to its conditions, be forwarded via Southampton.

SIR RICHARD TEMPLE'S
FINANCIAL STATEMENT,
FOR 1871-2.
MAY BE HAD, IN PAMPHLET SHAPE, 20 pp., PRICE EIGHT ANNAS,
AT THE OFFICE OF THE "BOMBAY GAZETTE."

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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

KELLIE—March 21st, at Mhow, the wife of Dr. Kellie, Royal Horse Artillery, of a daughter.

OTHER PRESIDENCIES.

BIRTHS.

HALSTED—March 16th, at Calcutta, the wife of St. Lege Halsted, Esq., of a daughter

RATTRAY—March 14th, at Gya, the wife of Walter Rattray, Esq., of a son, stillborn.

DEATH.

BASON—March 15th, at Calcutta, at the residence of her brother, Mr J R Harvey, No 3, Jaun Bazar Street, Mrs. C Bason, relict of the late Mr T Bason, aged 69 years 10 months and 25 days.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette.*"

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

THURSDAY, MARCH 23, 1871.

WHILE we desire to postpone any further commentary on the Budget Debates until we have a full report of the speeches, we cannot refrain from a passing remark on Mr. F. Chapman's outspoken criticism. We do so partly to correct an error. Misled by an imperfect report we stated that all the provincial members were opposed to the retention of the income-tax. That is incorrect. Mr. Chapman deliberately approves of its retention, of the exemption limit, and of the omission of provision for the cessation of the tax at a fixed period. In short, though "no admirer of the tax," he approves of it in every particular as it stands. We are bound to do him justice so far. But we may also remark that in combating the opinions of the other provincial members, he tells them that they are bound to suggest a substitute. Granting Mr. Chapman his assumption, our answer is that his own speech supplies the substitute. He deprecates increased taxation, local or imperial; he insists that the country requires Rest, and he puts in a strong plea in favour of Retrenchment. It is in retrenchment that the substitute for the income tax ought to be found; by rest that the tone of the body-politic and social ought to be restored. And when Mr. Chapman says that the transit duty on sugar ought to be abolished, we reply that it can be done without great expense, perhaps no expense, by the abolition of the internal customs line; the cost of which is now paid by the sugar duty, and by a fresh arrangement of the Salt frontier. The abolition of the sugar duties need be no excuse for keeping on the income-tax. For the present, however, we defer any further remarks either on Mr. Chapman's pointed speech or on the general debate.

THE *Saturday Review* has considerably startled the "upper ten" in England by a recent article in its columns on "Drawing-room Alcoholism," and although the discussion of evils known to exist in the higher grades of society may be unpleasant, it can but be productive of much good, and should not be ignored. Perhaps the article referred to (which we recently reproduced *in extenso* in these columns) is slightly overcoloured, and its subject having been for the first time thus openly spoken about, readers who have hitherto failed to observe its existence imagine that society is at once overtaken by an increasing weakness, and rapidly succumbing to its evils. For many years, however, instances of injurious use of stimulants by educated women can be called to mind, and the very ranks of society, amidst whose members the evil has all along existed, have cast suspicions around them at actresses, authoresses, and others, but carefully avoided looking at home. In fact, our aristocracy are at all times too much given to

"Compound for sins it is inclined to
By damning those it has no mind to."

We in India are not either as innocent as might be supposed from our public evidences of crime and misconduct. The habit of drinking is undoubtedly less public than it was, and in our mess rooms and our dining rooms the moderate man is the rule. We may however add, and we think without fear of contradiction, that teetotallers have diminished, and that but few of our ladies refuse wine, champagne, or even spirits.

The *Pall Mall Gazette* has pointed out a significant fact in "the increasing dimensions of modern wine glasses," and it is always well to bear in mind that the most serious injuries arising from the use of alcoholic beverages result when secretly taken and at other times than meal hours. An enormous amount of discussion, and from it much information, has been promulgated as to the physiological effects of alcohol upon the human system. We have discovered that it is not food in the true meaning of the term, that its action is that of a savings bank for the tissues, rather than an emporium for their fresh supply. We have acknowledged that its use is not essential to health, will not assist us to withstand either heat or cold, or add to our muscular force. It now comes before us in a new light, and we are told as a fact that in the substance of the *brain* of man there exists a well known attraction for alcohol. As the article under reference forcibly puts it, "the enemy not only attacks from without but creates mutiny in the very citadel of our will." If such be the case, and we are allowed to doubt Lady Amberley's views on the "strength" of women's minds, we can cordially endorse the "Reviewer" in his remarks that "allowable stimulation from alcohol" is an evil with respect to our wives and daughters. To at once, however, place the majority of blame at the doors of medical practitioners and talk about "over-doctoring" is wrong. No medical man of the present day would order or permit any undue use of stimulants for the treatment of trivial ailments of frequent recurrence. That special instances of severe nervous prostration, and serious diseases may occur in his practice demanding equally decided and extraordinary measures is true, but these special instances are rare, and never productive of an establishment of bad habits such as those referred to. The [illegible] present in male or female communities, is the use of alcoholic fluids at other than meal times. In our opinion this system of separate drinking from eating is the backbone of military crime and drunkenness. We continually see that such a line of conduct is not the natural taste of men. It requires a course of education, in which old soldiers are so proficient, before the recruit takes his pint of ale or dram of rum at hours unsuitable and unhealthy, and years will sometimes be spent in the service before the balance of pay is so wasted, and the extra ration or small luxury in the way of food gives place to the glass of spirit or ounce of tobacco.

The practice of giving young people, and more particularly girls, an allowance of wine for supposed "delicacies" is, as the *Lancet* says, "a hateful practice," and most disastrous in its results. We can but think our present military system of canteens in India is equally lamentable as a school for our young men. It cannot be too strongly impressed upon the mind that the least amount of injury, and any true benefit that may exist from the use of alcohol, can only satisfactorily be ensured by a strict *dietetic* employment of its compounds. The effects *with food* are not immediate nor powerful, and if the diluted forms are "drunk in preference to the stronger ones," digestion may even be aided. Perhaps the absence of occupation for women, which the *Saturday* regrets, is more baneful in India than in any other country, and medical experience has long since shown that females suffer from climatic influences much more than men from this cause. It becomes therefore the more imperative to enforce strict moderation and caution in artificial and transient stimulation of a system naturally and unavoidably weakened. The more diluted the form of beverage the less the risk run, and in all instances light wines and beer are more sanitary agents than spirits and sherry. A careful family supervision, a more extended and practical knowledge of the simpler points in human physiology, and a clearer exposition and teaching of the effects of alcohol are wanted. It is not enough to cry down an evil, or launch abuse at one or other of the sections of society. Although much has been written and said we fear it is has either been in reproachful tones or scientific phrases, and no moderation has been shown in the treatment of the stated evil of want of moderation in our habits and customs. It is fortunate that every man, woman, and intelligent young person can for themselves judge of their own strength of will, and how far any habit holds influence over them. Apply this test to drinking, and see if the power yet remains to leave off any accustomed stimulant "without inconvenience or moral effort of importance," and the fearful condition of affairs pointed out by the writer in the *Review* may be prevented, as we sincerely hope it might also be found exaggerated. The "family doctor" has immense responsibility, and to him we would look for placing such a matter plainly before his patients. It may be unpleasant duty, but as a duty we doubt not it is hourly conscientiously performed. Our young men require advice and care, more especially in the ranks of the service, and while we write and read about "drawing-room alcoholism" we hope to hear some improvement is about to take place in military organization as far as the supply of alcoholic beverages to other classes is concerned.

MR. SAUNDERS, the Resident at Hyderabad, has deferred for the present his intention of leaving India.

THE Lord Bishop of Bombay arrived at Mhow on the 12th, held a confirmation, laid a foundation-stone, and left for Khundwah on the 15th. His Lordship was expected to return direct to Bombay.

THE Standing Medical Committee will assemble at 12 o'clock noon to-day in the Town Hall to examine Major Cobbe, R.A., Ridingmaster Rant, 5th Lancers, and such other officers as may appear before it.

GENERAL SHUBRICK has selected his staff as follows:—Major Graeme (his present aide-de-camp), Military Secretary, and Major Forster (Military Secretary to the last Commander-in-Chief), aide-de-camp. Major Hill has also been appointed an aide-de-camp.

THE "Pioneer" has this paragraph:—

"Duelling is of course a savage custom—but its abolition, without a substitute, is not an unmixed advantage. Scandal is getting very aggressive. We do not refer to 'gup'—idle chignon-and-false-curls tittle-tattle, but to such serious, damaging scandal as that of which Bangalore has lately offered to the public so striking a sample."

MR. GEORGE CAMPBELL announced in the Bengal Council on Saturday that the local budget, under the new decentralization scheme, would be brought forward on Saturday next, though not perhaps in such a complete form as could be desired.

THE London correspondent of a contemporary writes:—

"It may or may not interest your Indian readers to know that Mr. Leslie Stephen, the brother of your legal member of the Viceregal Council, has been appointed editor of the *Cornhill Magazine.* Mr. Stephen is a gentleman of considerable literary acquirements, but those who envy his good fortune ascribe it to his having married a daughter of the late Mr. Thackeray, rather than to his own merits. I think it will soon be found that a better man could hardly have been selected from the crowd of aspirants."

THE death of Lieutenant H. S. Williamson, 1st Squadron Officer of the 5th Bengal Cavalry, seems, says the "Pioneer," to have excited a deep feeling of regret at Nowshera, where it occurred. He was thrown from his horse while out hawking, and died the following day. Mr. Williamson entered the Staff Corps from the 5th Lancers only a short time ago. He had passed an examination in Punjabee and obtained a prize for "high proficiency" in Hindi. He was much esteemed in his regiment by both officers and men.

THE RELIEF OF THE SUFFERERS BY THE WAR.

WE understand that the committee of officers of the Bombay Army, formed for the purpose of receiving and transmitting funds in aid of the sick and wounded of the war, have remitted Rs. 7,546-11-10 through the Comptoir d'Escompte de Paris. The Bank very liberally gave bills payable on demand in Paris at par, or 25 francs.

MILITARY ITEMS.

ENSIGN H. P. YOUNG, H. M.'s 49th Foot, has been admitted to the Staff Corps, on probation.

Ensign E. Werge, H. M.'s 1-2nd Foot, has been admitted to the Staff Corps, on probation.

Lieutenant Colonel A. Wyndham, Madras Staff Corps, has been allowed furlough to Europe for two years, on medical certificate.

Lieutenant Colonel A. M. Mackenzie, Bengal Staff Corps, has been granted furlough to Europe for two years, on medical certificate.

Captain D. G. S. St. J. Grant, Madras Staff Corps, has obtained furlough to Europe for two years, on medical certificate.

Lieutenant A. G. W. Hemans, Madras Cavalry, has been granted furlough to Europe for two years, on medical certificate.

Conductor P. Carr, Bengal Commissariat Department, has been allowed furlough to Europe for one year, on medical certificate.

Ensign C. E. Yate, H. M.'s 49th Foot, has been admitted to the Staff Corps, on probation.

Major J. T. Harris, Bengal Staff Corps, has been allowed furlough to Europe for two years, on medical certificate.

[illegible] C. Mood[illegible], Bengal Infantry, has been allowed furlough to Europe for twenty months, on medical certificate.

Captain C. T. Lane, Bengal Staff Corps, has obtained furlough to Europe for two years, on medical certificate.

Major E. S. Beamish, R.A., has been appointed to act as a third class Commissary of Ordnance, vice Major Clarke proceeding on furlough.

Colonel H. W. B. Bell, R.E., has been appointed to act as Mint Master, during the absence of Colonel Ballard on six months' leave, or until further orders.

Captain H. F. Pritchard, Royal (Madras) Artillery, commandant No. 4 Horse Light Field Battery, Hyderabad Contingent, has been allowed furlough to Europe for fifteen months, on medical certificate.

Lieutenant F. W. M. Spring, R.A., probationary third class Commissary of Ordnance, has been confirmed as a third class Commissary of Ordnance, vice Captain H. R. Hoskins, R.A., proceeding on furlough, and who vacates his appointment.

The unexpired portion of the furlough to Europe granted by G. O. No. 826, dated 19th December 1868, to Captain W. Scott, Staff Corps, Assistant Resident, Baroda, has been cancelled from the 2nd January 1871, the date of that officer's return to duty.

THE UNFOUNDED ALLEGATIONS OF TORTURE IN KHANDEISH.

YESTERDAY a full Court sat in the Appellate Court, Mazagon, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill, Kemball, and Green, to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court with his opinion thereon. The inquiry and the opinion of Mr. Hobart were fully reported in the *Bombay Gazette* about two months ago, so that we need not, in this paragraph at least, enter into particulars. At the hearing yesterday Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathuradas, Government pleader. Mr. Anstey's address occupied the Court from its sitting till half-past five, and the case was then adjourned till this morning.

TELEGRAPH LINE REPORTS.

KURRACHEE, 22nd March, 9 P.M.—Latest dates from Continent of Europe, via Turkey, 21st March, 7-30 P.M. Cable right to Fao; Turkish line right to Pera; Persian line interrupted beyond Tiflis.

THERE are various ways of turning an honest penny; but few more ingenious than that described as the latest trick of our London beggars. The dingy mendicant runs alongside some more or less nervous lady or gentleman, and begs for relief on the ground of his having just come out of a small-pox hospital. Argument fails to dismiss such applicants; and, in the case of a person who has not been re-vaccinated, it must be highly unsatisfactory to be brought into close contact with a newly recovered patient. To give the beggar a penny is the easiest means of avoiding him; and he probably goes away rejoicing that he has discovered an excellent means of earning a livelihood. But if the rage for re-vaccination continues—and we hope it will continue until every adult has been subjected to the process—this species of terrorism will fail to have any value. At the present moment, when, unfortunately, the epidemic does not show any symptoms of decrease, revaccination has almost become a hobby. Men talk of it familiarly, and, if they have undergone it, with a certain air of triumph. The number of persons to be seen in the streets with their hands in slings is enormous. In private circles, well-bred persons suffer a certain uncomfortable feeling in their left arm with a heroic calm of countenance; and it is only some sudden question which awakens a chorus of answers and reveals the fact that every man's neighbour is like unto himself. The opponents of vaccination must have received a serious blow from the all but universal rush which has been made towards that simple safeguard; and the probability is that they will not reap much com for from the select committee which was appointed by the House of Commons on Monday week to inquire into the working of the Act.—*Daily News.*

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

THE PARIS INSURRECTION.

LONDON, 21ST MARCH.

The Paris Central Committee disowns the execution of Generals Le Compte and Thomas.

The city is at present quiet.

Forts Issy, Vanvres, and Bicêtre are occupied by the National Guards.

The Communal elections take place to-morrow.

It is hoped that order will be restored if the National Assembly adopts the proposition of twelve of the Paris Deputies, viz., that the selection of the Commander-in-Chief be made by the National Guards and at the Communal election.

It is rumoured that the Prussians wish to stop the sending of provisions to Paris.

The foreign Ambassadors have gone to Versailles.

OPENING OF THE GERMAN REICHSTAG.

BERLIN, 21ST MARCH.

At the opening of the Reichstag by the Emperor William to-day, he said Germany will not abuse her power but will respect the independence of other States both strong and weak. After a glorious war Germany has inaugurated peace.

LONDON, 21ST MARCH, AFT.

The Liverpool Cotton market to-day was firm. Surats continued dull and heavy.

Fair Dhollera, 5 13-16d.

The Manchester market has been very steady, but prices remain without quotable change.

Arrived from Bombay ship Armanella.

BOMBAY.

COLONEL J. G. FIFE, Chief Engineer for Irrigation, Bombay Presidency, intends, we hear, to proceed to England shortly

THE SHIP ST. BERNARD, 933 tons, Captain H. McDermott, arrived yesterday from Calcutta with a cargo of rice and gunny.

EDUCATIONAL DEPARTMENT.—It is stated by a native contemporary that Mr. Bühler has been confirmed in his appointment of Educational Inspector, N. D.

VEHAR LAKE.—The height of water in Vehar Lake on the 18th instant was 50 feet; on the corresponding Saturday last year it was 52 feet 3-10ths.

THE STRANGERS' FRIEND SOCIETY.—We are requested to state that in consequence of the non-success of a performance on the 20th instant, the amateurs will not appear this evening.

THE SHIP MARITANA, 1,207 tons, Captain McDonald, sailed yesterday for Liverpool with a cargo of 6,236½ bales of cotton, 420 bales of wool, 482 cwts. of linseed, 224 cwts. of horns, 74 bales of bags, 105 cwts. of coiryarn, and 802½ cwts. of hemp.

HIGH SCHOOL AT BARODA.—We learn that a High School has been opened at Baroda, and that Rao Saheb Bhogilall Pranvullubdas, formerly Deputy Educational Inspector and Dewan to H. H. the Rao of Cutch, will probably be appointed head master of the school.

THE ZOROASTRIAN THEATRICAL CLUB propose to give a repetition of the play of Khodabux, which has been so well received by the Parsee community, on Saturday next, in the Grant Road Theatre as will be seen from an advertisement. If time permits, a new laughable farce will be introduced.

REFUSAL OF DUTY.—At the Fort Police Court yesterday, before Mr. M. G. Ranade, George Godeson, a seaman of the ship Robinson Crusoe, was charged with refusal of duty. Prisoner was an engine-driver on board, and he refused to work the engine when ordered by the captain to do so. He was sentenced to four days' rigorous imprisonment.

PROGRAMME OF MUSIC to be played by the band of H. E. the Governor at the Esplanade this evening:—

March		Hanser.
Overture	Military	Embury.
Selection (Op)	Ruy Blas	Glover.
Valse	Stella Colas	Maaucre.
Polonaise	Masken	Faust.
Quadrille	New Melodien	Strauss.
Galop	Violet	Lammotte.

DACOITY.—Two cases of dacoity were committed to the present Criminal Sessions by the Railway Magistrate. In the former, that which was perpetrated at Kivla, in the Mawul talooka, two of the accused have been convicted and sentenced by the Session Judge to eight years' rigorous imprisonment. In the latter, that which was perpetrated at Nanderd, in the Haveillee talooka, seven of the eight accused have been sentenced to seven years' rigorous imprisonment. In the latter case a most dangerous gang of dacoits has been disposed of. One of these, and perhaps the most desperate, was a gentleman's coachman. How little we know what our own servants are doing while we are asleep.—*Deccan Herald,* March 22.

INQUEST ON THE BODY OF A EUROPEAN.—A coroner's inquest was held yesterday at the Esplanade Cross Road, concerning the death of a European named Thomas Hayter, formerly an engineer in the Bombay Mint. Mr. R. W. Wainright said—I am a constable in the Bombay Police. I have known the deceased for the last thirteen years. He was an engineer in the Bombay Mint. He was about eight or ten years ago a patient in the Lunatic Asylum, Colaba. He was in the asylum for about six or seven months. After he came out of the asylum he was again employed at the Mint, but as he was addicted to drinking, he was discharged. Since that time he had been living from hand-to-mouth as a pauper. His father is an old pensioned soldier, living at Colaba; and was willing to support him, but deceased would not stay with him. I noticed about a month ago that his leg was swollen, and I advised him to go and live with his father, but he would not. I last saw him alive about three days ago, he was then sitting in the market. He did not appear to me to be ill, but I did not speak to him. I heard of his death this morning. Dr. J. T. Grey, who had examined the body, was of opinion that deceased died from natural causes, probably from disease of the heart. The jury returned a verdict accordingly.

MARRIAGE OF H. H. MULHARAO.

WE are informed that H. H. Mulharao, Gaekwar of Baroda, was married to a Deccanee girl on the 16th inst

SASSOON MECHANICS' INSTITUTE.

A MEETING of the members of the Sassoon Mechanics Institute was held at the rooms of the institute on Tuesday evening, Mr. J. Firth, vice president, in the chair. A letter was read from Mr. A. Crawford, C.S., president, expressing regret at his inability to be present, as he had intended.

The object of the meeting was to consider certain subjects of mechanical interest.

A paper by Mr. P. McArthur, an Engineer in the Dockyard, on "a New Hydraulic Press for pressing cotton or other textile fabrics," was read by the Secretary. A drawing and specification were laid on the table.

Mr. Geo. Macdonald (of the Municipality) stated that the press was not a new invention, and referred to the *Engineer* and *Mechanics' Magazine* for 1863 to 1865 and the *Engineer* for 1869 to support his assertion.

Another paper was read—one by Mr. Jos. Nicol, boiler-maker in the Dockyard, on a model of a boiler.

In the course of some discussion Mr. Lambourne, Mr. Jas. Keer, and Mr. D. Black expressed the opinion that the model was not of an original design. The boiler was said to have been seen in the steamer Dalhousie and to have been in use for a long time.

The "inventions" above mentioned had been submitted in competition for a gold medal. No decision was arrived at in regard to either of them. An adjourned meeting is to be held on the 28th inst., and meanwhile the drawing, model, and specifications are to lie at the institute for inspection.

Other business had been mentioned in the circular—viz., to decide on the merits of four designs for a native "Chall or Tenant House" (submitted for competition under the terms of the notice published by the institute under date the 28th November 1870), and to decide on the merits of three architectural drawings (in competition for a silver medal). These matters also will be taken up at the adjourned meeting.

STEAMER REPORTS.

GALLE, 22nd March, 11-50 A.M.—Mail steamer from China signalled.

KURRACHEE, 22nd March, 1-29 P.M.—H. M. Schooner Constance from Bombay arrived during the night.

COLLISION BETWEEN A MAIL STEAMER AND A COUNTRY CRAFT.

A MARINE COURT OF ENQUIRY, consisting of Mr. R. H. Showell, Acting Chief Magistrate of Police, and Lieutenant G. O'Brien Carew, late Indian Navy, was held yesterday afternoon in the Fort Police Court, to conduct an investigation into the circumstances connected with the collision between the P. and O. Company's mail steamer Poona, while in pilotage charge of Mr. A. Humphries, and a small country craft laying at anchor in the fair way on the 11th February last. There being no witnesses present the enquiry has been postponed.

BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.

Approximate Return of Traffic for the Week ending 18th March 1871.

Open 312 Miles.

	Rs.	a.	p.
Coaching	45,481	5	5
Merchandize	66,943	4	8
Electric Telegraph	634	5	0
Total Rs.	1,13,058	15	1

Corresponding week in March, 1870.

Open 312 Miles.

	Rs.	a.	p.
Coaching	44,378	15	5
Merchandize	58,186	9	11
Earth Trains	706	4	0
Electric Telegraph	515	8	0
Total Rs.	1,03,787	5	4
Increase	9,271	9	9

RE-COMMITTALS OF OLD OFFENDERS TO THE HOUSE OF CORRECTION.

APPENDED are letters and a resolution placed yesterday by Government at the disposal of the press:—

John Connon, Esq., Senior Magistrate of Police.

SIR,—With reference to your endorsement of the 30th November last (received when I was absent on privilege leave) on Government Resolution No. 4,464, of 18th idem, requiring any observations I might have to offer in regard to frequent re-committals to the House of Correction of old offenders, noticed by Government as having taken place in 1869, I beg to state that on applying at the House of Correction for a statement of such cases committed by me, I found that there was by some oversight a mistake made in the report of the committee in saying that the cases referred to occurred in the year 1869. The committals were during the whole career of the offenders, as I conjectured when I got your reference.

Generally I may state that most of the offenders of this class are those against whom charges of drunkenness, petty trespass, petty assaults, and such minor offences are brought. The offenders do not come before me at all so often as has been supposed—I should say three times in the year is about the highest rate;—they are readily recognised when they do, and it is seldom that the offences charged against them are such as can be committed to the Sessions for more severe punishment than I can inflict. This is, however, invariably done by me when circumstances admit of it. In cases not admitting of such committal, all we can do is to bind the offenders over to be of good behaviour, and on forfeiture of the bond the imprisonment is ordered, the extreme limit of which is six months. I have found this necessary only in one instance during my time here.

This class of offenders must always exist in a large miscellaneous community like that of Bombay, and I doubt whether any other law would prove more efficacious than the present in dealing with them. I may remark that many of these offenders have doubtless been repeatedly in the Common Jail as well as in the House of Correction.—I have, &c.,

R. H. SHOWELL,
Second Magistrate of Police.

Bombay, Girgaum Police Court, 7th January 1871.

John Connon, Esq., Senior Magistrate, Bombay.

SIR,—I have the honour to acknowledge the receipt of your communication No. 648, dated 30th November last, being an endorsement on Government Resolution No. 4,464 dated 18th idem, calling for any observations I may have to submit on the subject of frequent recommittals of prisoners by magistrates to the House of Correction.

In reply I beg to state that the recommittals in question, varying from two to fifteen times, were made not in the single year 1869 but during the lifetime of the respective prisoners.

The rule which I observe in dealing with habitual offenders, especially thieves, is to sentence them to the maximum amount of rigorous imprisonment laid down in the Police Act, or (where circumstances admit of such a course being followed) commit the culprit to the Sessions for trial there.

The bulk of the recommittals animadverted upon in the Government Resolution are no doubt those of sailors refusing to work on board their ships, and drunken men, Europeans and natives, taken up by the executive police for being found incapable or disorderly in public streets. Offenders of this description do not appear to be deserving of lengthened periods of imprisonment, and I think they are adequately punished by being kept to hard labour as at present for several weeks. The labour of course must be sufficiently deterrent.—I have, &c.,

NANA MOROJEE,
Offig. 3rd Magistrate of Police.

Bombay, 7th February 1871.

To W. Wedderburn, Esquire, Secretary to Government, Judicial Department.

SIR,—In accordance with the instructions contained in the Government Resolution No. 4,464, dated the 18th November last, I have the honour to submit, for the information of His Excellency the Right Honorable the Governor in Council, the accompanying letters, dated respectively the 7th January and 7th instant, from my colleagues in the magistracy, Messrs. Showell and Nana Morojee, with regard to the frequent recommittals of old offenders to the House of Correction.

2. I find that the recommittals which have attracted the notice of Government extend over a series of years, and do not solely relate to old offenders sentenced to short terms of imprisonment for repetitions of crime during one year, neither do the recommittals mentioned in the Report on the House of Correction for 1869 show the actual number of times old offenders may have been sent to prison, many of the same criminals having probably been frequently in the Common Gaol, some of them no doubt under sentences passed by the High Court.

3. The great number of times some prisoners had been in the Bombay gaols was brought to the notice of Government in April 1862, the grand jury having in their presentment to the presiding judge at the first Criminal Sessions held in that year invited attention to this matter.

4. I beg to refer Government to the letter of one of my predecessors, the late Mr. Crawford, No. 343, dated the 3rd June 1862, to the address of Mr. Acting Secretary Shaw Stewart and to the remarks contained in the letters submitted to Government at the same time by Mr. Crawford from the then second and third magistrates, Mr. Oliver and Mr. Brown.

5. The remedy proposed by the magistrates here in 1862 was that increased powers should be conferred upon them to enable them to deal more effectually with old offenders, and this subject might I think be probably considered by the Commission appointed by Government to consider and revise the new Police Draft Act which is now being discussed.

6. The committal of such offenders for trial before the High Court would not always ensure their being sent out of the country, as these offenders are generally brought before the magistrates for petty pilfering, and when a man is charged with stealing only a few rupees worth of property perhaps few judges would think of sentencing him to more than a year's rigorous imprisonment.

7. I am inclined to think that these old offenders could be better dealt with by the magistrates if they were empowered to sentence to one or two years' imprisonment with hard labour. This would not only save the trouble and expense of their committal to the High Court but would probably give these criminals an opportunity of learning a trade while in jail, by which they would, if they could possibly be reclaimed, be enabled to earn an honest livelihood after being discharged.—I have, &c.,

JOHN CONNON,
Senior Magistrate of Police.

Bombay, Fort Police Court, 16th Feb. 1871.

RESOLUTION OF GOVERNMENT, DATED 20TH MARCH 1871.—The language used by the Committee of Management of the House of Correction misled Government as to the number of re-committals made in the year 1869, and it is to be regretted that such a mistake should have been made. The fact, however, remains that the number of re-commitments is very frequent, and it has been shown that there are a number of habitual offenders upon whom short terms of imprisonment have little or no effect.

2. The subject is one of those which have been referred to the committee appointed to report whether any alteration is necessary in the laws regulating the police and magisterial arrangements for the city of Bombay, who will doubtless give it the attention which it deserves. Copies of these reports should be sent to this committee with a suggestion that they should consider whether it is desirable that any law similar to the Habitual Criminals Act in England, 32 and 33 Victoria, chapter 99, should be introduced into Bombay.

3. These papers should be placed in the Editors' Room.

BOMBAY CHAMBER OF COMMERCE.

A SPECIAL general meeting of the members of the Chamber of Commerce was held yesterday at noon, in the offices of the Chamber, to consider the following questions:—(1) The expediency of maintaining the Local Act IX. of 1863, known as the Cotton Frauds Act, and (2) the payment of Inward Freight, when stated in sterling without conditions, or "Payable at Current Rate of Exchange." Mr. Hall (Messrs. W. Nicol & Co.) occupied the chair.

THE COTTON FRAUDS ACT.

The Chairman in opening the meeting said—I do not think the business before us to-day need involve any very long discussion. There are two matters to consider in addition to the notice Mr. Kittredge has already given. The first of these has reference to the expediency of maintaining the Act known as the Cotton Frauds Act. The second is with reference to the terms on which freight payable at Bombay should be adjusted. With reference to the first, it will be in the recollection of most of you that not long ago the Chamber sent round a memorandum asking the opinions of the members as to the advisability of applying to Government for a repeal of the present Act. Eleven or twelve opinions came in pretty unanimously expressing the opinion that a memorial should be sent in to Government in favour of a repeal of the Act. The question has been discussed over and over again in this Chamber, both orally and in writing, and I have no hesitation in saying that the balance of opinion has been decidedly adverse to the Act. I think that apart from all the reasons that have been already expressed there is one consideration which should weigh very much with the members of the Chamber. We have been told that the cotton interest is an imperial interest. That has been reiterated again and again; but after looking back to the history of our trade for the last ten years, it may be well to consider whether this imperial interest is also the interest of the trade of Bombay. Our trade became great by purely legitimate means. There was a want of cotton and we supplied the demand. I think, too, there is a possibility that our trade may decrease by legitimate means, and that we should consider whether it will be altogether an unmitigated evil if it does decrease, and whether an attempt should be made to foster it by illegitimate means. I am not one of those who will look on a decrease of the trade without great regret; but at the risk of being thought heterodox by some of the Manchester School, I submit that what we have to consider is, not so much the interest of Lancashire as the interest of Bombay and of the trade of Bombay. (Hear, hear.) It has come very much to this, that we carry all our eggs in one basket, and when the basket gets a rude shake many of our eggs are broken. Our trade has become a trade in one commodity—cotton; that in other commodities, except to a very small extent, has gradually died away, and we have now come to be dependent on this one article, cotton—which unfortunately for us has of late years been a very speculative article. The competition, too, has been very keen. There have been great rises and falls in the price. Much ruin has attended dealings in the article, and unfortunately that ruin has been experienced in Bombay as well as in Liverpool. I cannot, for my part, look to Calcutta and see the steady progress that city has enjoyed—the steady increase of trade alike in imports and in exports—without coming to the conclusion that it would have been much better for Bombay, if our trade had been more general. The point of my remarks is this, that whilst I should regret exceedingly if the trade of Bombay fell off, still I should not regret if instead of being ten or twelve millions it fell off to eight or ten millions or less—the difference being made up by an increase in hemp, oil-seeds, indigo and other articles of commerce. I therefore do not think it is a wise thing for Government to make the cotton trade their pet bantling and to foster it to the exclusion of everything else. So much for the general principle of this legislative enactment, and I think no more convincing proof of the failure of the Act itself can be found than in the attempt made last year to pass a new Act, which surely would not have been done if the former had not been insufficient. The Advocate General in speaking on the subject before the Legislative Council quoted from a resolution of Government in which Government itself acknowledged the insufficiency of the present Act. On that occasion the Advocate General said—"The officers of the department are unanimous in condemning the utter inefficiency of the penal provisions of the Act. Only eight convictions were obtained during the year. For police purposes the Act may be said to be inoperative, and now that its imperfections have become widely known, the terror once inspired by it in the minds of the ignorant but dishonest trader is rapidly disappearing. Adulteration and fraud seem to be on the increase, and notably so at Broach." We all know the difference in the selection of Comraotee and Broach and Coompta cotton. That of itself seems to me almost conclusive proof of the insufficiency of the Act. But that has been discussed *ad nauseam.* As to the gentlemen who carry out the Act I have nothing to say. They are a body of gentlemen in whose ranks are men who are ornaments to the profession of arms, of physic, and other honorable callings, and as far as they are concerned my only regret is that they have been withdrawn from the profession in which they showed to such advantage to carry out an inoperative Act. I am quite sure of this, that this Chamber will be perfectly ready when the proper time comes to suggest, and, if need be, make a sacrifice for the improvement of cotton and other agricultural products of this country. This point is not within the limits of our present discussion however, but will be considered when the proper time comes. I do not think we are shortsighted or selfish, but we find that the tax on our trade comes to be considerable. It amounts to a fourth per cent. We pay an eighth per cent. for the brokerage of our bills, and we are asked to pay double that amount. And for what? For what does us no good. I cannot help thinking that after the admissions of Government itself, no opposition will be made to a repeal of the Act. If it should be otherwise, we must consider what steps should be taken. (Applause.) The Chairman concluded by formally moving the adoption of the following resolution:—

"That in the opinion of the Chamber Act IX. of 1863, [known as the Cotton Frauds Act] having been found inefficient and practically inoperative for the purpose for which it was enacted, be repealed, and that the committee of management be requested to memorialize the Government of Bombay accordingly."

Mr. Kittredge—I have much pleasure in seconding the motion just made. I would say nothing farther than merely to second it, were it not for an article in the *Times of India* this morning, to which I wish to call attention and correct an impression it seems to give, which perhaps is general. It says, "As this is, or should be the height of the cotton season, it is a suitable time to raise the question once more, What is our Cotton Department doing? We do not now refer to that *bete noire* of the Chamber, the Frauds Department, against which the merchants, or some of them, are about to have a tilt to-day. It is of the Cotton Department proper we speak, an organisation" &c. Now I say we have nothing but this Cotton Frauds Department, but there is an impression abroad that we have something else besides, as would seem from this paper. The only thing else we have is Dr. Forbes himself, an officer appointed and paid by the Supreme Government. Apart from him there is nothing but the cotton inspectors as appointed under the Cotton Frauds Act IX. of 1863, and there is nothing in the Act about improvement of cotton, from beginning to end, except in one clause. At the end of clause 13 it is stated that the fees levied in terms of the first part of that clause shall be paid to the credit of a fund to be termed the "Cotton Improvement Fund," and it goes on to say that they are to be "appropriated by the Governor in Council of Bombay solely towards carrying out the objects of this Act." Now, what are the objects of the Act? Looking back to find the duties of the inspectors, it tell us—"It shall be the duty of such officers to suppress the use of unlicensed presses for compressing cotton, and to examine cotton offered for compression or exposed or intended for sale." There is not one word in the whole Act about the improvement of cotton, and every rupee that is spent by Government on the gardens for experiments and improvements is money taken which they have no right legally to take; and Dr. Forbes has no more right to take these employés, inspectors or sepoys as they are, and put them in these gardens any more than Mr. Souter would have to station the Bombay policemen on the Flats to cultivate gardens at the expense of the municipality. (Hear, hear). The one could be done as well as the other, for there is an equal right at law, and I do not think Government are inculcating respect for law on the part of the natives by taking funds intended for one purpose and devoting them to another contrary to their own legislative enactments. The end, however good, does not justify the illegal means. With regard to the establishment of the Cotton Frauds Department, which costs the cotton trade annually 2¼ lakhs with salaries of Rs. 2,500 per month paid down—though since 1868 they have not published a table of receipts and expenditures—nothing can be clearer than the resolution of Government on the receipt of the report for 1868—"The officers of the department are unanimous in condemning the utter insufficiency of the penal provisions of the Act. For police purposes the Act may be said to be inoperative." It is inoperative as regards its penal clauses, and all its clauses are penal. Why then should the Act remain on the statue book? I beg therefore to second the resolution proposed by the Chairman.

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...tion was then unanimously passed.

...ADJUSTMENT OF INWARD FREIGHT.

...ng (Messrs. Finlay, Scott, and Co.) next rose ...pose two resolutions on the above subject. The general resolution passed by the Chamber in April 1868, he said, runs as follows—"With reference to the payment of inward freight at Bombay when stated in sterling, or when stated to be payable at the current rate of exchange, we, the undersigned merchants, do hereby agree that all such freight falling due after this date shall, in the absence of special agreement, be paid and recovered by us at the rate of two shillings ...ee." The members of the committee, and, I believe, a great many of the members of the Chamber, consider that this is a most absurd arrangement and we propose to substitute for that—

"That the payment of inward freight when stated simply in sterling shall be made at the rate of 2s. per rupee."

"That the payment of inward freight when stated to be payable in sterling at the current rate of exchange shall be made at the current rate of first class credit bills at 6 months' sight in London."

It appears to be a great hardship that shipowners who state specially in their charter parties that the freight shall be payable in Bombay at the current rate of exchange must be paid 2s. per R. 1—which cannot be the current rate at any time, but must be a fixed rate—and therefore we consider that that injustice should be obviated. We have found that in Calcutta the practice is to take as the current rate the rate for first class credits at six months sight on London, and as Baring's credits are very generally used and always quoted, they are taken as the general index. As Barings' are not so general here, we propose to take instead the usual first class credits.

Mr. Kittredge—In seconding the motion which has just been brought forward I would make one or two remarks in order to lay the matter a little more clearly before the Chamber. And, first, I have been told within the last few days by several parties that we are making changes which do not look like consistency on the part of the Chamber. Now it will be recollected that in 1858 this matter was brought up, not as a Chamber matter entirely, but as an arrangement agreed upon by merchants in and out of the Chamber. In 1868, the wording of the agreement not being clear, the matter came before the committee to ascertain the real meaning of the agreement and it was referred to a special committee. They put the same agreement into clearer words so that the meaning might be distinct, but they did not take into consideration, as seems to be thought by some, the question as to whether that was the right way of carriyng out the charter-parties referred to; and there is no inconsistency in our now bringing the original question up. Again it may be asked why do you bring up the question now; why not continue on the old agreement as we have done for the past thirteen years? The reply is this. Until within the past year or two the payment of exchange has been in favour of the ship, and so long as we were foolish enough to pay the ship a little premium on its freight the ship owner and the captain were glad to take it. But since the exchange has be in favour of the shipper and the ship loses by being paid at par the captain will not accept the old rule. A master of a ship having refused to receive his freight at par when the charter-party called for the current rate of exchange, and counsel having advised that the master was in the right, the matter was brought before the committee and the opinion of the members of the Chamber was asked in writing. Now the question arises, what we should consider the current rate of exchange when nothing is stated defining the time? When it is stated simply that the freight is to be in pounds sterling per ton we must take it at par, for the ship owner does not contemplate exchange in any way; but when he says it is to be payable at the current rate of exchange it is evident that he stipulates that the ship will not bear the risk of exchange. Consequently when the Chamber said it would take a fixed rate it made a rule directly contrary to the intention of the charter-party, which is that the ship shall not take any risk of exchange, and therefore arises the question which we are to decide to-day—what is the current rate of exchange? It is evident that the current rate of exchange means what is the usage of the place where the freight is paid. When the owner charters his ship what exchange does he calculate upon?—Evidently the exchange he sees in the papers, and circulars, which is the rate for 6 months' sight bills. If he is not satisfied with that he puts in the charter-party some definite time for his exchange, but if he does not put in that he takes the current rate, which is evidently the rate a broker here would give if asked the rate of exchange without mentioning the time—he would tell you it is 1s. 11d. or 1s. 11½d. and would not add "for 6 months' bills; for that is understood. In Alexandria the custom is to draw three months' date bills on England, and that is the rate of exchange in which freight is paid. In America the usance is sixty days' sight bills on London, and there freight is paid at the current rate for sixty days' sight bills. Now there is only one other point to be referred to and that is the opinion that seems prevalent that the ship is entitled to a sight rate of exchange. It is the opinion of many shippers that a ship is entitled to cash on discharge of cargo and should have it at the rate of sight bills on England or at the rate of 6 months' bills less interest for 6 months. Now if we look at the coal charters—and it is particularly on coal freights that this question arises—he will find that in charters where the freight is payable in England one-third is payable three months and the second third six months after date of sailing and the last third three months after the date of receiving in England the certificate of the discharge of the cargo—so that it is evident the ship is not expected to be paid in sight bills for they must have a month for the certificate to arrive and three months more before payment of the three months' acceptance.

The Chairman—And the freights payable at home are always paid under discount.

Mr. Kittredge—Yes, all of them. I think it is a mistaken idea altogether that a ship earns its freight and should necessarily be paid in cash on discharge of cargo. I have never known one coal charter thus made. The ship is to be paid her freight, but the question is, how?—whether in cash or one month or six months? As six months' bill are the usance here and as we are supported in paying at usance by the custom of other ports I think the Chamber will unanimously agree that the motion brought forward by Mr. Lang is fair for the shipper and for the ship. At the same time it will be remembered that a ship owner has it in his power to insert in the charter party a more favourable exchange if he wishes.

The motion was then unanimously carried.

THE BUNDER FEE ON PERSONAL EFFECTS.

Mr. Kittredge—I beg leave now, Mr. Chairman, to introduce the resolution of which I gave notice regarding the bunder fees: it reads as follows:—

"That the Committee of the Chamber are requested to call the attention of Government to the annoyance caused by the charge of the bunder fee on personal effects passing to and from the bunders and to request Government to restrict the imposition of the fee to articles of merchandise."

I am sure, Mr. Chairman, that the Government need only to have brought to their attention the annoyance caused by the collection of this fee on personal effects to give instruction that its imposition shall be made only on merchandise. A friend of mine took some friends to Elephanta the other day and took a chair to enable the ladies of the party to land more conveniently. On returning an anna was demanded as bunder fee for the chair. It is well known that few gentlemen carry money in their pockets in this country and my friend had to borrow an anna of his coachman to get his chair. Other similar cases have occurred, and it must, I think, be evident to everybody that there can be no amount of fees collected on such things as at all to compensate for the trouble and annoyance the community must suffer. From all I can learn I am confident that if the matter be brought before Government orders will be given to restrict the levy of the fee to articles of merchandise. It has been said that this is not a point to be brought up by the Chamber of Commerce as it is not a mercantile matter. But this Chamber does not confine itself to mercantile matters simply but takes up the income-tax and famine charities which affect us not as merchants but as members of the community; and as we are the only organised body for the expression of European opinion I do not think therefore that we are going beyond our province in calling the attention of Government to this nuisance. The member who was to have seconded my motion is not present, and I must therefore look to some other one to do me the favour of seconding the motion.

The Chairman—I am glad this motion has fallen to the ground, for I do not think it is our duty to lay lance in rest and run a tilt for distressed damsels whose chairs are charged one anna, nor do I think Mr. Kittredge is quite right in saying we are the only organized body who can take steps to redress an annoyance. (Hear, hear). It is open to any one to address a letter to the Sheriff to call a public meeting to consider any question affecting the public. We have met as a Chamber and raised funds for charity, and I do not think any one could blame us as merchants for so doing; and with reference to the income-tax, I think nothing could more affect us, for not only are our pockets—the tenderest part of man—affected by it, but our books are liable to inspection. Besides, I do not think it is in conformity with the rules of the Chamber. The first rule says—"That the object and duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of this presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a society can, of all acknowledged grievances affecting merchants as a body, or mercantile interest in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and other means assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber." So I do not think we can take up a question of this kind any more than we could a question as to the police tax or the house rate being too high. (Hear, hear.)

Mr. Kittredge—I do not care about the motion falling to the ground. I only wanted to bring the annoyance to the public notice and before the eyes of Government; and I have done so.

The Chairman—Send a requisition to the Sheriff and we will all attend and make speeches. (A laugh.)

The meeting then separated.

CHARGE AGAINST A POLICE OFFICER.

YESTERDAY at the Girgaum Police Court Mr. Chubildas Lulloobhoy, a freight broker, appeared before Mr. Nana Morojee with his solicitor, Mr. Payne, and obtained a summons against Mr. James Brown, Superintendent of Police C. Division, charging him with criminal trespass and force, in having on Tuesday prevented his men from building a chawl in the Null Bazaar. In January last a fire occurred in a chawl belonging to Mr. Chubildas, situated in the Null Bazaar, and the chawl was totally destroyed. Mr. Chubildas lately commenced to rebuild it.

DACOITY IN POONA.

IN December last a gang of dacoits made their appearance in Kurruckwasla, in the Poona collectorate, attacked some of the huts of Koolkurnee Brahmins, and looted them of property worth about Rs. 4,000. They left Poona on the same day and arrived in Bombay. The matter was telegraphed to the Commissioner of Police, Mr. Souter, and about twenty of them were arrested somewhere in Duncan Road. These men were sent back to Poona, where they were charged before Dr. A. G. Fraser, Railway Magistrate, with committing dacoity, &c. The magistrate acquitted fourteen of the accused, and committed eight of them to the Sessions Court for trial. We learn that last week the prisoners were tried before the Session Judge of Poona. One of the female prisoners was acquitted, while the rest were convicted and sentenced to seven years' transportation.

A BRUTE OF A HUSBAND.

AT the Fort Police Court on Tuesday Kaloo Maga, a cart-driver, was charged before Mr. M. G. Ranade, acting Third Magistrate of Police, with voluntarily causing hurt to Heeree, woman, on the 8th February last.

Heeree, woman, said—I am a married woman. I was married about eleven years ago to the accused Kaloo Maga, who is my husband, and I have lived with him in Bombay in Chundunwadee for six years. On Wednesday the 8th ult. I went to bed with him, and about midnight I was aroused by a noise which the accused made. The accused called Marootee, my brother, by his name, who was sleeping out. I said to the accused "Go out and call Marootee." The accused then raised me up and bit off a portion of my nose. I struggled and a portion of the nose was severed before the accused gave up his hold of the nose. I then gave an alarm, and my mother Geerja, who was sleeping outside, came in. I was sitting holding the nose with the hand. Blood was flowing freely. There was no light in the room before, and my mother lighted a lamp. The accused was sitting leaning against the wall. Keroo and Puttoo, neighbours, also came into the room. Soon after police sepoy Zoolfookar Asad Ali came and took me to the Dhobie Talao chowkey and took away the accused. I was then carried to the J. J. Hospital, where I am still an indoor patient. I can give no reason as to why the accused bit my nose.

Framjee Bhickajee said—I am a police constable. On the night of the 8th February last, while I was on my rounds, the complainant Heeree, woman, was brought to me in a bullock cart. I saw the complainant, and I saw that the tip of her nose was bitten off. A part was still sticking to the nose, and the complainant held it fast by her hand: much blood was flowing. The cloth which she held o her nose was full of blood. I asked her who bit her nose off; and the complainant replied that her husband had bitten off her nose. I sent the complainant with a sepoy to the hospital. On coming back to the chowkey at Dhobie Talao I found that the accused had been brought there already by a police sepoy. The accused had a *dhotee* on, which I now produce before the Court. It had blood marks, which were quite fresh. I asked accused whether he bit his wife's nose, and he answered that he did bite the nose off, as he suspected the complainant, his wife, had practised some magic trick on him. The accused said further that there was a stranger with whom the complainant wanted to elope. I went to the room occupied by the accused, and saw that the cloth before the Court was lying on the floor. It had much fresh blood from the nose. The accused seemed to be quite in his senses.

Two more witnesses were examined, and the accused was committed for trial at the next Criminal Sessions of the High Court.

COTTON EXPORTS FROM THE CENTRAL PROVINCES AND THE BERARS.

STATEMENT showing in detail the quantity of cotton exported from the stations of the Great Indian Peninsula Railway in the Central Provinces and the Berars, from the 1st October 1870 up to fortnight 12th March 1871, as compared with the exports up to the same date in the season of 1869-70.

Stations.	Exports for Fortnight ending 12th Mar. 1871. Full Pressed.	Half Pressed	—	Total Exports up to 12th March 1871. Full Pressed.	Half Pressed.	—	Total Exports up to 12th March 1870. Full Pressed.	Half Pressed.	—
	Bales.	Bales.	Dokras	Bales.	Bales.	Dokras.	Bales.	Bales.	Dokras.
Nagpore	......	......	......	......	159	......	......	198	920
Wurdah	603	262	2	5,065	4,534	11	2,427	8,801	25
Poolgaon	......	......	......	......	1,721	......	......	3,592	153
Chandoor	......	......	......	......	185	......	......	711	202
Budnaira	695	875	......	15,683	3,715	8	13,595	5,241	133
Oomraotee	5,653	917	......	9,473	1,297	......	......	......	......
Moortizapore	......	1,111	310	......	2,768	350	......	2 450	435
Akolah	......	......	......	......	138	103	......	2,418	733
Sheogaon	1,711	3,018	120	6,178	11,398	465	6,988	9,941	4,319
Khangaon	8,522	385	276	28,001	2,017	2,609	......	......	......
Nandoorah	......	489	......	625	1,354	136	18,835	4,037	1,200
Mulkapore	......	......	505	......	......	2,297	......	......	832
Booranpore	......	......	842	......	......	2,419	......	......	2,307
Khundwah	......	......	485	......	......	2,123	......	......	2,246
Seonee	......	......	410	......	......	885	......	......	......
Sohagpore	......	......	3,304	......	......	5,387	......	......	......
Garrawarra	......	......	890	......	......	1,819	......	......	......
Bagra	......	......	640	......	......	1,338	......	......	......
Nursingpore	......	......	......	......	......	......	......	......	......
Bunkerry	......	......	......	......	......	66	......	......	......
Total	17,184	7,057	7,724	65,025	29,286	20,016	42,145	37,392	13,505

Totals.

		1870-71.		1869-70.
Full-pressed		65,025		42,145
Half-pressed		29,286		37,392
Dokras	20,016 / 3	6,672	13,505 / 3	4 486
		100,983		84,023

A. J. DUNLOP,
Assistant Cotton Commissioner, West Berar.
Dated Camp Akolah, 20th March 1871.

BOMBAY GOVERNMENT TELEGRAPH OFFICE—22ND MARCH, 9 P.M.

Latest dates from United Kingdom.

Via Red Sea, 22nd March, 12-50 P.M., Greenwich time. Time in transit, 1 hour 43 minutes.

Latest dates from Continent of Europe.

Via Turkey, 21st March, 7-30 P.M., Greenwich time. Time in transit, 13 hours 50 minutes.

Via Red Sea, 22nd March, 12-20 P.M., Greenwich time. Time in transit, 2 hours 25 minutes.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 21st to 9 P.M. of the 22nd March is as follows:—

To Bombay.	Max.		Min.	
From Kurrachee	0	25	0	5
" Calcutta	2	58	0	2
" Madras	0	19	0	5
" Galle	7	44	1	30

THE SPEECHES ON THE BUDGET AND THE INCOME-TAX.

VICEREGAL LEGISLATIVE COUNCIL, MARCH 17.

MR. ROBINSON'S SPEECH.

THE Hon'ble Mr. Robinson said—My Lord,—I am emboldened, by your known willingness that the financial policy of the Government of India should undergo frank discussion at this time, to express an opinion on the bill now submitted to this Council, although that opinion is adverse to its policy.

At the same time I feel that it may appear presumptuous for a country-cousin like myself to venture to offer remarks on the aggregates of many budgets of receipts and disbursements for the entire Empire, which are of course shown without the details upon which they are based.

But I dare not deny that the impression produced upon my mind by a study of what has been so ably submitted to this Council is that, on the one side, the estimate of revenues for the coming year is pitched unduly low at a time when the prosperous condition of the country and the efficiency of the administration may safely justify a bolder and richer estimate of income; while, on the other side, an increase of charges seems to indicate undue relaxation of that wholesome economy which has done such credit to the present administration of the finances of India. On the whole, I fully think that the ostensible budget deficit of £500,000 may safely be treated as in a great measure unreal, and will disappear under a fairer estimate of income and persistent economy in expenditure. And I need scarcely add that with its disappearance, an imaginary plea for continuing the income-tax, by which it is proposed to meet it, is silenced.

I observe that the estimate of land-revenue for 1871-72 is taken at £300,000 below the *actuals* of 1869-70. This may be the aggregate of the local budgets for the year; but, conscious as I am of the exceeding caution with which those estimates are framed by local officers, and observant as I have been of the steady and certain advance of this important source of revenue by extended cultivation and enhanced settlements, I feel that we may confidently invite the Government of India to accept a higher estimate of land-revenue for the budget under review.

Undue caution probably characterises the local budget estimates of all parts of the Empire, and causes needless moderation in the general estimate of income. Indeed, the regular estimate for the current year exceeds the budget estimate by £100,000.

Be this as it may, I feel certain that the steady development of this source of revenue, and the progressive enhancements of the old demands, now in course under new settlements, fully justify confidence that the land-revenue of 1871-72 will not fall short of the actuals of 1869-70; and that £200,000, if not £300,000, may safely be added to the income side of the present budget on this account.

Under the head of excise, on spirits, the actuals of 1869-70 were £2,255,000. The revenue from this source in the current year will not fall short of £2,358,000, being an advance of more than £100,000. There is certainly no obvious ground for anticipating, as is done in the budget estimate before us, an actual falling off in this important and steadily advancing head of revenue throughout the Empire.

The same remark applies to the customs. The actuals of 1869-70 show an income of £2,430,000 from this source. The revenues of *this* year of great commercial depression, which is just closing, will amount to £2,558,000, being an advance of nearly £130,000. I think that, with every probability of a reaction in favour of trade, consequent on a restored peace, it is wrong to assume an absolutely stationary condition of the customs revenues, and that the estimates may well and safely provide a liberal increase under this head. A like advance in the year before us will add £130,000 to its income.

I think that salt will not fail for a better out-turn than is estimated; and I hope that the stamp-law and Court Fees' Act will operate more remuneratively than is anticipated in this budget.

Receipts from public works ordinary are set down in the budget before us at £60,000 below the actuals of 1869-70; and the irrigation revenues at £40,000, to the bad, when compared with the same standard. On the whole, I think that the estimate of income is too low, and I consider that a moderate but perfectly justifiable addition thereto will at once remove any illusory deficit, and with it should efface the blot which the suggested retention of the income-tax in any form puts on the financial proposals for the year.

Again, the expenditure side of the imperial accounts shows, I think, just cause for regret. We have a long array of items of increased charge (as compared with the regular estimate of the current year of jealous economy) in respect to a variety of services, amounting on the whole to £413,000.

		£
4.	Land Revenue	120,500
5.	Forest	65,100
6.	Excise	21,400
8.	Customs	3,100
9.	Salt	46,200
10.	Opium	37,900
11.	Stamps and Stationery	11,600
15.	Administration	74,200
16.	Minor Departments	74,200
19.	Ecclesiastical	11,200
		£413,200

So far as these additional charges have been explained to us, they are sought to be justified as being anticipatory of an increased revenue under the various heads. For this response I have, as stated before, searched, in some respects in vain, on the income side.

Some of these increased charges, I doubt not, will be found susceptible of moderate diminution in any case; and others should clearly be required to stand over until equilibrium is restored by other means than by continuing the income-tax, even in a modified form.

Further adjustments may clearly be made by slightly reducing the grant for public works ordinary; and projects which have already stood over long may well await an equilibrium derived from ordinary sources of revenue unless the Government of India be willing to adopt, as they safely may do, a better budget of income.

On the whole, a deep conviction has been created in my mind by the examination of the budget, that if the Hon'ble Financial Member be earnestly desirous to relieve the people from this (to them) very offensive and inquisitorial tax, he may, on this occasion, enable the Government of India to do so with perfect safety, and without in any way endangering the financial equilibrium, or unreasonably impairing the efficiency of the State services. And we may, I think, confidently invite the Government of India boldly and generously to undertake the financial administration of this year on the abundant and prosperous income which the country will assuredly render; without resorting to a tax which the embittered feelings of the people and the to them costly administrative changes which have been inaugurated during the year have made it both necessary and possible to abandon.

I will not, my Lord, trouble this Council with general observations on the subject of an income-tax *per se* as a means of raising imperial revenue. It is unsuited in the main to the condition of India.

It is, in the form presented to us, a purely English source of taxation, and it certainly suits a country where there is no land-tax as in India—a country which is increasingly becoming an entrepôt of commerce and manufacture, where the bulk of the population is ceasing to be agricultural, and where capital is mostly employed in other industries. For in England, in the course of one generation, the proportion of the population employed in agriculture has diminished from one-third to one-tenth. In 1831 it was twenty eight per cent., in 1861 ten per cent., and the census of 1871 will probably declare a still more surprising condition of industry and capital. In England, then, this tax is generally equitable, and clearly is in its place. And I would willingly see it continued in those towns of this country where anything like similar conditions prevail.

But we have no instance of the successful application of an income-tax of this kind to a poor agricultural country like India, where every condition of taxation, and of society, property, and capital, is absolutely reversed. I am perfectly satisfied that this form of taxation is eminently unsuited to and absolutely unfair in this land of small peasant-farmers and moderate proprietors; where agriculture is almost the only important industry, and employs 80 per cent. of the indigent population; and where probably nearly one-half of the average profits of all agricultural toil, industry and capital, is already swept away by crushing taxation, to pay military charges and the interest on old war-loans, and for the costly administration of the most expensive nation in the world. An income-tax is, I think, utterly out of place and inequitable amongst an agricultural population already placed relatively at great disadvantage as respects taxation, and inequitableness of this additional tax on their profits is at this moment enhanced by the fact that it operates in further diminution of agricultural profits, at a time when they are already in course of serious additional narrowing under the revised settlements which are being carried out throughout the length and breadth of the land, which are likely to diminish seriously the value of all landed property as an investment and a means of livelihood.

The Government of India have before them papers from Madras which show how utterly impossible it is to assess equitably landed incomes in this country (and in almost every income-tax assessment the land question is involved) without disturbing far and wide existing conditions, exciting deep agrarian discontent, and causing much confusion, oppression, and corruption. The "rack-rent" of landed property cannot be ascertained without inquisitorial measures and a departure from the existing system of land administration, which would cause serious dissatisfaction. In short, I consider that the levy of an income-tax on *agricultural* interests, as they now present themselves in India, is impolitic and inequitable, and now I believe happily needless.

With respect to the moneyed interests of this country, a plea for levying an income-tax, were it necessary, is certainly more valid. I would willingly see the income-tax continued in the Presidency towns and in some large cities in the Gangetic Valley, and at the entrepôts of the cotton trade in Bombay. But as respects the vast number of native sowcars and money-lenders who come under its operation in agricultural parts of the country, I think that the money which is in their hands is practically agricultural capital in another form. The native bankers it is who in great measure enable agriculture to go on at all, and to be extended. They supply the needy cultivators with the capital which they require, and provide them with what their landlords fail to give them. They bring the crops into advantageous markets; and lastly, they furnish in a great measure the means for the punctual realisation, by Government, of the periodical instalments of the land-revenue. Much, and very often most thoughtlessly as this class of men is abused, none more deserve consideration and liberality at the hands of the State. And they may well be excused special taxation—save for provincial purposes, more especially as it is now unnecessary.

As before said, there are classes of capitalists, manufacturers, merchants, bankers, and dealers in the Presidency towns and in a few up-country cities, as well as some well-paid officials and salaried servants, whom I would like to see reached by an income-tax, even at a heavier rate than that proposed. But I am aware that the *line cannot be drawn*; and rather than involve the far vaster and now heavily taxed agricultural interests in this vexatious and needless supplemental measure of taxation, or tax agricultural capital, I would concede immunity to these very limited classes, and leave them also to the mercies of the provincial tax-gatherer, whose exertions will, in South-India at least, relieve the State Fix of all further burdens for Police, Jails, Education, and other important branches of costly administration.

I need scarcely add that the *modus operandi* of this measure of taxation furnishes another most serious objection to its needless continuance. In England there is some morality amongst income-tax assessors and assessees—feeble as this instinct is even there amongst the latter. In this country I am sorry to say that almost universally only the worst instincts are roused and exercised on both sides under the operation of this measure. Any one practically acquainted with the working of the income-tax knows that the whole thing from one end of the country to the other in an unseemly and demoralising wrangle between the lower orders of Government officials and the people of *all* classes; for, from interested motives, the challenge is carried far below the classes intended to be taxed, and exemption-fees are levied by threats far and wide—a wrangle in which the superior orders of Government officials rarely find that they can act as umpires equitably, or to their own satisfaction. Bewildering inability to reach the truth, unfair challenge and surcharge, and too often oppression, partiality, and corruption on the one side, are met by disingenuousness and cringing, and too often by lying and bribery on the other. I am perfectly satisfied it is not worth the while of an honourable Government which is deeply interested in the moral well-being of this people, and in the integrity of their public services, to endeavour to recoup more or less illusory adverse balance of £500,000 in a generous revenue of £50,000,000, at that price in the demoralization of their subordinate public servants and of the people, which is now most unquestionably being paid in levying the income-tax, as is now done and must continue under the policy of this bill. The Hon'ble Sir Richard Temple promises a revival of virtue from his moderation, and from slightly narrowing the apparent field for oppression and corruption, by the higher standard of incomes which he proposes to tax. I can only assure him that such virtuous dreams cannot be realised in this country, when his fiscal measures give such scope for ill-doing alike amongst assessors and assessees.

On this score, if on no other, I would most earnestly deprecate a needless continuance of this tax. Its main practical evils lie, *not* in the *rate charged* but in the absence on all sides of qualities for which we must search in vain for the present in this country. To keep up the tax at a smaller rate is merely to maintain all its evils for the sake of greatly diminished returns. To continue the impost, that the hands of the establishment may not lose their cunning, is to prolong all this wrong and evil under a bitter and hopeless menace as respects the future.

But it is chiefly, my Lord, on account of the great development which provincial taxation has attained of late years, and of the *increased local* burdens which have recently been enjoined on the local Governments by the late measures of the Government of India, that I would ask the Government of India to give brilliancy to the wise administrative policy now inaugurated, and to lighten the fiscal sorrows of the people by a *generous* renunciation of this futile and vexatious impost.

I must not be misunderstood as disapproving either of liberal provincial taxation or of the administrative changes which, I trust, are merely the beginnings of more complete adjustments under stringent central control. The reverse is the fact. But I think that this feature of change, to which I allude, scarcely attracts the attention which it deserves as a whole. The number of bills about to be brought before this Council for increasing the taxation of populations in respect of whom *they* legislate should, however, suffice to awaken some interest, if not apprehension, in our minds as to what is before the country—and I hope excite our sympathies.

I need scarcely say that the resolution of December last is *not a financial adjustment* as between the State and the tax-payers under the various administrations of the country. For we can scarcely view as such a resolution by which certain services are trasferred to local management, with grants which are, for instance, in the presidency of Madras £55,000 less than these services are costing during the current year—a cost in itself inadequate for the purposes. It is *no* financial adjustment which assigns about a hundred thousand pounds for the future education of twenty-eight millions, who constitute a steadily increasing revenue of eight-millions sterling to the imperial exchequer. The resolution does confer very anxious liberties on local administrations, but it *encourages* additional taxation for the people, which, unless it be jealously controlled, they will find it hard enough to bear with equanimity.

I hope that other members will lay before this Council the conditions of the provinces with which they are respectively acquainted, as regards their provincial taxation, more especially of agricultural parts. I venture, even at the hazard of occupying more of the Council's time, to state in some detail that of the Madras presidency. I must again add that I do so in no spirit of cavil or wish to cast a doubt on the soundness of the policy of these measures, or the importance of the objects in view.

The existing provincial taxation of Madras may for practical purposes be described as in the main comprised under three local Acts and *their recent modifications* —omitting for the present the presidency town, I own where between £66,000 to £70,000 are raised for municipal purposes.

The new bills have not reached Calcutta in their final shape, and I speak therefore under correction. These enactments are: first, the Village Service Cess Act of 1864; second, the Rural Municipal Townships Act of 1865; and third, the Road Cess Act, 1866. There may be other minor taxing enactments; but I refrain troubling the Council by describing them and their effects.

The Village Service Cess consists of a rate of one anna per rupee of the land revenue demand, or an additional taxation of 6¼ per cent. on all the ryotwari cultivation of the country. The measure is about to be extended to zemindari tracts, and will then involve a demand of more or less £400,000 a year for the entire presidency. There are, however, some sets-off by resumed tax-free land, &c., which, I venture to hope, may operate to reduce the entire prospective burden to £300,000 a year or thereabout. In theory, this tax is imposed in lieu of the grain fees, &c., which were in parts leviable in early times by the village servants for services rendered to the State and the community. But as these small and nearly obsolete grain contributions, if they ever were fully realised, fell very far short of the demand as above stated, the tax is for all practical purposes in a great measure a new burden on the agricultural community throughout the presidency, and is so viewed by them. The services performed by the village establishments, who are now to be paid by the rate-payers, are in the main State services, connected with the realisation of the revenue and administration of justice.

The new Act is being gradually extended to each district as the revised revenue settlements are introduced, and local arrangements for the change are completed. The tax has already been introduced into several districts at a cost last year of £40 to £50,000 (if my recollection serves me right). During the year to which the budget before the Council refers, it will be extended to several others, with an enhancement of taxation which may possibly reach £70,000 to £80,000. As all districts become involved in the measure, the full charge will fall little short of £300,000, and shortly this sum will be reached. The Income-tax Bill will subject much of this landed property to additional rates for State services and expenses.

The next measure, in point of time, is the Rural Townships' Improvements' Act of 1865. It has been extended to 44 provincial townships, and I find that the nett collection (less Government contribution) in 1868-69 was upwards of £80,000. During the past and current years this sum has doubtless been considerably exceeded, and possibly the whole taxation is now nearer £90 to £95,000. The Council are aware that during the last few weeks this enactment has been revised with a view, I understand, to increased taxation during the year on which we are about to enter. Under these provisions, and with more stringent management, I believe £120,000 to £130,000 will rapidly be reached, and will introduce a large margin of increased taxation, although the Madras Government have relieved the Municipalities of their contribution to the cost of the police of their respective towns. Other small rural townships will shortly be involved in these measures of municipal management and taxation, and will eventually swell the provincial towns' rates to something like £150,000 to £160,000 with an upward tendency. It need scarcely be observed that the Income-tax Bill subjects towns' house-property and other industries to a further demand for imperial purposes.

The last measure of provincial taxation with which I will trouble the Council is the Road Cess Act of 1866. This enactment has been in operation throughout the presidency for five years; and the income raised under it by a rate on all land of 6 pice for each rupee of land-revenue demand, now amounts annually to about £200,000.

The Council are aware that within the last few weeks important alterations and enhancements of rural burdens have been introduced on the basis of this enactment, under the name of the Local Funds Bill. These include an increased rate of one anna (instead of six pice) per rupee of the land-revenue demand, and a universal system of tolls. Taxes on trades and callings and a house-tax have also been established.

The amount which will be raised by the double tax on land during the year before us will be fully £400,000.

The introduction of an universal system of tolls, doubtful as its expediency will appear to some, has been found indispensable to meet the maintenance or working expenses of rate-made roads. But it is not easy to estimate accurately what may be the further burthen thus laid on the rural population, who use their rate-made roads, and on trade in general. I observe, however, that the tolls levied at the entrance of 44 up-country municipal towns amount to upwards of £30,000, and that in one district alone bridge-tolls, &c., realise about £4,000. I think therefore that a moderate estimate for the year before us will be £40,000 to £50,000 from tolls on rural roads and ferries—with a steady upward tendency.

The tax on trades and callings will certainly eventually yield from £35,000 to £40,000.

The tax on houses, which is, I understand, to be extended as education is provided, will prove, I think, very productive. Twenty-eight millions of inhabitants reside in 5,800,000 houses, and the schedule appended to the Act provides, I believe, a house-tax varying from 5 rupees to 4 annas a house. It therefore provides a minimum rate, which may safely be applied to the hut of the ordinary cultivator, and probably exemptions from taxation will be few. But anxious to avoid all appearance of exaggerating the burdens imposed by the recent legislation, I will assume that only 4½ millions of the 5,800,000 houses will be taxed, at an average of eight annas each all round. The proceeds of the rate will amount to £225,000. I believe that what the people will gradually be brought to bear under this source of taxation will prove more than double this amount. The income-tax will, of course, reach a certain amount of the landed and residential property and professional industries already rated to these provincial purposes.

Thus we have the fact, at a moderate estimate, provincial taxation to the amount of about a million and a quarter sterling has more or less recently been legalised against the rural populations of one presidency, and that possibly little less than £300,000 will be added to that provincial taxation during the year which is before us. Sanctioned, as I believe, by the local Legislature mainly in the confidence that the income-tax will—*if it can possibly be dispensed with*—be abolished, I believe that this possibility is now before us, and should be availed of.

Village Service Cess ...		£300,000
Rural Township Improved ...		150,000
Local Funds land rate ...	£400,000	
Tolls ...	50,000	
Trades and Callings ...	35,000	
House-tax ...	225,000	910,000
Total ...		£1,160,000
Add Madras Town rates...		60,000
		£1,220,000

Add to these causes of popular anxiety, that under the forest rates, seignorage is paid for wood hitherto had gratis; that communal and grazing privileges are being narrowed; that fisheries, hitherto open to all, are being subjected to useful but still irksome leases; that other cesses for the maintenance of minor irrigation works, &c, are under serious contemplation; that the salt-tax was largely added to last year; that new revenue surveys and settlements are steadily creeping over the land, and are now likely to add very seriously to the temporary and permanent burdens of an already heavily taxed rural population; and I think I have shown cause to hesitate anxiously about bootlessly keeping up the vexation and irritation which are caused throughout the length and breadth of the land by this comparatively unproductive, unsuitable, and unsuccessful source of imperial revenue.

My Lord, I believe that when, with reference to the effect of multiplied taxation, the experienced Advocate-General of Madras recently used before the local Legislature, without provoking contradiction, the words "There exists at this moment a sullen feeling of discontent amongst natives from one end of the empire to the other. Its signs and evidences are so clear that he who runs may read," and gave utterance to other sentiments, couched in still stronger language and well worthy of the consideration of those who are responsible for the contentment of this country, he stated but the naked truth in respect to the rural populations of South India, and endorsed, from the result of his own experience and ripe observation, an opinion which is shared in by the majority of the district officers throughout the country and, I venture to add, by myself.

The rural population are in a state of bewilderment, doubt, and uncertainty; and I would venture most earnestly to urge the Government of India to take off their hand, when, as I believe, they well and safely may do so, and to minister to these people that comfort and assurance which the generous remission of this inquisitorial and vexatious impost will afford—at a time when these drastic measures of provincial taxation are being enforced by local administrations, in part under the special urgency of financial and administrative measures which emanate from the Government of India.

This is, I feel assured, expected at their hand by the people. For although it may not be easy to point out any very recent pledge in words to abolish this tax, no ingenious man will, I think, deny that a now-irradicable belief and assurance pervades all classes in this country, that the Government of India stands pledged to treat the income-tax as an impost to be resorted to only under great State necessity, and to be faithfully removed the moment that unavoidable need passes away. I myself think that this sanguine popular trust is justified by the action of the Government of India from first to last. I believe, too, that the time has come for meeting frankly this expectation, and that the action of local legislatures and administrations is adding earnest cogency to the claim for a generous policy at the hands of the Government of India. This graceful concession will be joyfully and gratefully welcomed by our native fellow-subjects throughout the length and breadth of the land. But I think that popular discouragement and disappointment will be deep and great indeed if, instead of meeting this honestly entertained expectation when it may be done, they learn that this tax, which is so much and reasonably disliked by them, is sought to be made permanent, and is likely to be held in reserve to be inflicted with severer stringency whenever want of economy or other cause furnishes the plea of a small ostensible deficit for its enforcement in addition to the steadily increasing provincial taxation to which they are subject with the concurrence of the Government of India.

I am aware that, under what I consider a very peculiar bias, or from want of means of observation, it is alleged in some quarters that the hostility which is declared against this impost is unreal, or has been provoked by the interested clamour of the European community, while the people do not resent the tax, or at worst are apathetic about it. I sincerely believe that this opinion is incorrect, and, when entertained, is unjust to the intelligent European community. These have always supported the Government cordially when its need were real and obvious, and will do so still. But they have recently resented financial and political blundering with a justice, of which the financial statement before us is the most conclusive proof. But the vast body of observant and thoughtful men throughout the country have testified earnestly that this impost has produced a state of feeling amongst the native community, such as has been evoked by no other measure of which we have had any experience.

The inference which the Hon'ble Sir Richard Temple has sought to draw from the alleged absence of official complaints is, I think, unbecoming.

In fine, I would ask the Government of India to abandon this project of law, because I believe the ostensible deficit is more or less unreal; because, with persistent economy, all State services may be met from the other prosperous sources of revenue; because the income-tax is unsuited to most of the conditions of property in this country and is inequitable as a general tax; because its enforcement is demoralising and oppressive; because it is utterly unpopular and offensive, and because the progress of provincial taxation is assuming very serious dimensions, and practically removes any *plea* or *necessity* for applying the measure.

MR. COWIE'S SPEECH.

The Hon'ble Mr. Cowie said that, in listening to the Hon'ble Member's Financial Statement last week it was matter of deep regret to him to find that in the twelve months which had elapsed since we last discussed this vexed question of an income-tax, Sir Richard Temple had been quite unable to find any substitute for it. To avoid a deficit, or to ensure a surplus, the Finance Minister could apparently suggest nothing but the retention of a certain percentage, he might say a very vulgar fraction—of a tax which millions had pronounced, with curses not loud but deep, oppressive and odious to which he added vague guesses at the result of an opium crop. On these two items, apparently, hung his financial measures for the year.

Now, Mr. Cowie's earnest wish would have been to see the income-tax swept away altogether, but at this late point of the financial year, he could hardly hope for that concession. He maintained, however, that if it was still imposed, the Government were bound to remove the export duty on rice, a duty which nothing but financial difficulties ever sanctioned. Mr. Cowie imagined the hon'ble member would have an orthodox horror of coming before the public with an estimated small deficit not provided for, but what would that be, contrasted with a budget which actual results showed to have been £744,000 under-estimated.

Believing it was hopeless to expect to see the income-tax finally buried this year, he confined himself to desiring the withdrawal of two of its most objectionable features.

He had given formal notice last Monday of two amendments; one to restrict the minimum for taxation to Rs. 83-5-4 per mensem, or Rs. 1,000 per annum, and the other to limit the operation of the Act to the 31st March 1872; and considering these to be questions more of principle than of detail, he wished them placed before the Council prior to the bill being sent to a select committee. The learned Secretary to the Council informed him that this would be opposed to our rules for the conduct of business, but Mr Cowie might remind the Council that by the 40th and last rule the president had the power of suspending any of the rules, and if that power were now exercised, we might have the opportunity of discussing and voting upon these two questions to-day.

With regard to his first suggested amendment, he would record his belief that instances of vexatious oppression endured by the poorer class of tax-payers were very much more numerous than the hon'ble member in his exposition of Thursday last seemed disposed to admit; and the raising of the limit of taxation appeared to Mr. Cowie the short and simple method of lessening that oppression, leaving the tax to be borne by those who were best able to wage war with its iniquities

His second amendment was induced by a conviction that a bill unlimited in point of time was a tacit notice to the public that Government proposed to make the tax permanent, and in the case of an income-tax, he earnestly protested against that view in the name of the common sense of the people of India. It was essentially a tax for an emergency, and not for time of peace. One other feature of the hon'ble member's statement Mr. Cowie would desire to notice, and with anything but approbation. He referred to the enormous cash balances which had now reached the unprecedented sum of sixteen millions. Two years ago in this Council Chamber, Mr. Cowie suggested that the use of railways and telegraphs ought materially to economise the use of the State cash balances, a safe average for which was usually reckoned at ten millions. They had ever since gone on increasing. Surely, to hold sixteen millions utterly unproductive when you were paying interest to fundholders on eighty or ninety millions was very questionable financing. Was it not presumptive evidence that you had borrowed too largely, taxed too heavily, or spent too little, and would not both fundholder and tax-payer laugh to scorn the last assumption of the three? Mr. Cowie would now respectfully ask His Excellency to make such suspension of the rules as might admit of his two amendments, notice of which was duly lodged with the Secretary four days ago, being open to discussion and division to-day, so that the bill before them might go to the select committe shorn of two of its most objectionable features.

MR. INGLIS' SPEECH.

The Hon'ble Mr. Inglis said—I shall vote against the introduction of this bill.

I do this because I am convinced, from my experience of its working during the seven or eight years it has been levied, that it is a tax altogether unsuited to the people of this country, and because I am certain that its imposition is attended with many evil consequences which ought not to be disregarded by any Government.

There is probably no member of this Council who has had better opportunities than I have had for forming an opinion on this tax. I have had to assess it as Collector, to hear appeals against it as Commissioner, and latterly to note the assessment of the whole of the North-West Provinces as Member of the Board of Revenue; and I have no hesitation in saying, in the words of the Local Taxation Committee, assembled last year in the North-West, when speaking of the income-tax, that it is a tax odious to the people, and odious to the officers who have to assess and collect it. I believe that this opinion is held by every officer who has had to take an active part in its assessment. The causes of this are not far to seek: the people detest the tax because of the inquisition, oppression, and extortion, which everywhere and always accompany its enforcement; the officers of Government hate it because they see all these evil practices going on around them while they are powerless to put a stop to them.

The area of the districts is so large, and the population so great, that it is impossible for any Collector to make the assessments himself. He is consequently compelled to employ a lot of underpaid natives to prepare the lists of persons liable to assessment, and has to rely on information which he knows to be false, in order to estimate the amount to be charged on each person. It frequently happens that a Collector has not been in charge of a district more than a few weeks, or even days, when he is called upon to assess it to the income-tax. He is consequently in total ignorance of the circumstances of the people he has to assess, and does not know where to go for information on which he can rely, to enable him to form an opinion on the returns sent in. He feels that he is working in the dark; that with the best intentions, and with the most earnest desire to do right, he is probably every day committing the most frightful injustice. It is this groping about in the dark, this uncertainty, this impossibility of obtaining any reliable data on which to base the assessments, which make the tax so hateful to the officers who have to assess it, and to the people who have to pay it. It was just the same with the income-tax of 1860. The returns published afterwards showed that no less than 93 per cent. of the assessments were surcharges, and a surcharge means nothing more or less than a guess made by an assessor on information which is worth nothing. It may be too high, or it may be too low, but no one can tell which it is; at all events, it has no relation whatever to the real income of the work surcharged.

The Hon'ble Sir R. Temple said in his speech on the Budget that a circular had been addressed to the local Governments, asking whether there were any known cases of extortion; and that replies had been received to the effect that none were known, and that the Bengal Government reported only thirteen had been brought to light. This hardly gives a correct impression of the purport of the replies made. What was said was that extortion and bribery no doubt prevailed to a lamentable extent, but that no cases had been specially brought to the notice of Government, and that it was not likely that such cases would be reported, in that a man who had paid to get his name left out of the lists, or who had paid to get on threatened surcharge, was not likely to come forward and state publicly what he had done. The Bengal Government, I believe, replied that the cases of oppression which had come to light were numerous, and that thirteen were sent up as samples for the Government of India to examine.

Though the people suffer in silence, it is none the less true that these evils exist; nor is the disaffection and disloyalty engendered the less general, or the less worthy of the very serious consideration of the Government.

The Hon'ble Sir R. Temple has said on several occasions that it is absurd to call a tax unpopular which falls on only 1 in 300 of the population. Now I confess I cannot understand how any one who has given the slightest attention to the objections urged against an income-tax can make use of such an argument as this. It may be true that only 1 in 300 of the people pay income-tax to Government, but it is equally true than of the 292 remaining at least one-half are subjected to the most vexatious and oppressive inquisition and extortion when the preliminary lists are being drawn up, and that a very large number of these men have to pay in order to keep their names out of the lists. All this goes on, though the officers of Government do their best to prevent it. This bribery and extortion seems inherent in the very nature of an income-tax in this country, where the population affected is so large, and the officers of Government so few. I don't believe that a man can be found who, having assessed a district to the income-tax, will say that he believes it to have been levied fairly, and without a lamentable amount of bribery and corruption. It is unjust to blame the officers of Government, because these evil practices exist; they everywhere do their utmost to put them down; they protest against the tax, because they find by experience, that these evils everywhere attend its imposition, notwithstanding their most earnest and unceasing endeavours to put a step to them.

It is, I believe, no exaggeration to say that for every man who pays income-tax to Government, twenty pay to get off, and that for every rupee that is paid into the treasury, another is paid to the subordinate native officials; that is, that the natives of India paid last year upwards of two million pounds sterling as income tax to Government, and upwards of two million more as bribes.

Everywhere throughout the country the people are being demoralized by the tax, everywhere returns are sent in, everywhere the trading classes are beginning to keep two sets of books, one set showing accurately their real transactions, the other containing a carefully prepared garbled account, to be shown to the income-tax assessors.

How unsuited the tax is to the people of this country and how heartily it is detested by them, may be gathered from the fact that no native Government has ventured to levy it, and these native Governments are by no means backward in devising new sources of taxation. It is the British Government alone which has the power to force this tax on its unwilling subjects, and the British Government even could levy it only in times of profound peace.

I say that a tax which is everywhere accompanied by the extortion and oppression which attends this tax—a tax which demoralises the people to the extent this does, and which creates such a widespread and deep feeling of disaffection and dislike to our Government as this has—a tax which no native government has ventured to impose, and which the British Government itself can levy only in times of peace—is a tax which ought not to be imposed even if it produced millions; but to put it on in order to obtain a paltry fifty lakh in a Budget of over fifty million pounds sterling, is, I maintain, most unwise and impolitic, especially when, as in the present case, there seems to be good reason to doubt whether any balance at all really exists.

I think there is every reason to believe that if the receipts and charges under some of the heads referred to by the Hon'ble Mr. Robinson were carefully examined, the small balance now shown by the Budget as produced in the Financial Department would disappear altogether.

But even if this result did not follow—if, after a careful scrutiny into the estimates under these heads, a small balance still remains, then I would urge upon the Government to provide for it by transfer from the cash balances, which has reached the enormous amount of sixteen millions, or by a rateable reduction on the assignments made to the local Government under the Resolution of the 14th December, rather than by the imposition of this demoralizing, unpopular, and dangerous tax.

MR. COCKERELL'S SPEECH.

The Hon'ble Mr. Cockerell said that he concurred very much with all that had fallen from the hon'ble gentlemen who had preceded him in the debate. He had on a former occasion very reluctantly acceded to the imposition of an income-tax as a temporary expedient; but to his mind the present proposal intending, at a time of great financial prosperity, to add an income-tax to the permanent resources of the Government of this country, was a matter of the greatest importance, and he would feel himself wanting in duty if he hesitated to express his conviction that that measure was extremely ill-advised. He need not add to what some of his hon'ble colleagues had stated as their opinions in respect to the working of this Act, because he thought that that was a matter too well known to all persons engaged in the administration of justice. Speaking for himself of his own experience of the working of the income-tax of 1860, which had afforded, he would say, a better machinery against oppression than the measure now before the Council—speaking from his own recollection of the working of that Act—he thought it was one extremely unsuitable to this country. He thought, moreover, that the form which the present measure took was open to the objection of a breach of good faith, because the public impression was that an income-tax was merely a temporary source of income, and was never intended to be permanent, but to be imposed only from time to time, and always for express periods, and that there was always a necessity for its special retention by the Legislature. It seemed to be supposed that because the people were let down from 3⅛ to 1/24 per cent., that they would readily acquiesce in the adoption of this measure is a permanent source of revenue. Whatever might be the opinion in Presidency towns, and he believed that the income-tax was not too objectionable in those places, he was quite sure that that was not the opinion of the public outside. The people of the country would generally regard this attempt to tax them permanently as a very grievous injury. He thought that the arguments of those who relied too much upon the smallness of the amount of the tax which this measure designed to impose in a small section of the population rather fell to the ground in regard to the most important object of the measure. His objection had been fully stated by his honourable friends who had preceded him in opposing the bill. It was not those who paid to the Government treasury, but those who were supposed to be altogether exempted, who would suffer by a measure of this kind. For the assessing officers throughout the country go forth with a band of assistants all more or less unscrupulous, and it was for their depredations that the people suffer and complain of this tax as a very grievous injury; and it was no answer to say that it falls on a limited portion of the people. He agreed with the hon'ble gentleman in thinking that there was no necessity for this tax.

The only justification which had been given was that the mover had no other means at command to make two ends meet. Now, he had on a previous occasion treated as something very unreasonable the imputation of poverty of resources. But he thought that if he was to come here year after year, with no fresh device to meet the growing expenditure of the country, and if the income-tax is to be the only resource, then he (Mr. Cockerell) thought that the complaints of mere unreasonableness of the imputation could not be maintained. He did not feel competent to criticise in detail the provisions of the budget, but those most competent to do so had justly complained that the time allowed for its examinations was much too short. It seemed to him an altogether short period, eight days, which had elapsed between the declaration of the measure, and proceeding to discuss it. There were certain items in the statement of revenue from opium and customs which he agreed with an hon'ble gentleman had been underestimated. The Council would observe that the opium market was very favorable. The budget showed a decreased estimate of Rs. 45 per chest. If this deduction had not been made, the income-tax would not have been required, and only £300,000 or half the sum proposed to be raised by the tax. As had been remarked, the fallen customs estimates may be reasonable expected to revive. Another budget item which seemed strange was the state of the loan account. We were told that the Secretary of State had intimated his intention of borrowing two millions of money, as on the former occasion 3½ millions. No explanation of this extraordinary proceeding being given was, he thought, another subject for great complaint.

[The Hon. Mr. Chapman was the next speaker. We published his remarks yesterday.]

[TO BE CONTINUED.]

WHAT THE POT REPLIES TO THE KETTLE.

(*Times of India*, March 22.)

OUR daily contemporary, with fine fraternal consideration, yesterday reproduced two paragraphs from a certain journal which is piratically edited, printed, and published in Bombay, though bearing the superscription of Calcutta on its title-page and imprint. The writer of these paragraphs, with a hardihood which is sufficiently notorious, claims as his "bantlings" part of an article of ours referring to the "leading principles of federalised finance." It is sufficient for us to say that, in reply to Sir Richard Temple's plea about "domains" and "appanages," we no more thought of the piratical print in question than of the *John O'Groat's Journal* or the *Chicago Democrat*. But the *soi-disant* "parent" of these "bantlings," "the two leading principles of federal finance," has the audacity to assert that they are his and "no other's," protests, also, against "their being treated as common property by a journal which professes not to read them," but which, says the "said parent" is "a mere reproduction" of such bantlings "from one month's end to another." It is not possible to avoid occasionally hearing insufferable conceit of this order, which is either a nuisance to be put down, or mere food for derision. But as the editor of this journal has not the advantage of seeing the poaching print in question (only occasional extracts from it) there is incomparably greater likelihood that the Bombay-Calcutta monthly is under obligation to this journal. That it may be seen how preposterous is this particular claim to originating all financial arguments and statements ever put forward in India, we subjoin a couple of extracts from "India as it may Be," a book written nearly twenty years ago by the present Lieutenant-Governor of Bengal:—

"I would have it, that the expenses of the Supreme Government should be kept altogether separate; that the opium, the political receipts, and perhaps the sea-customs, as imperial resources depending on imperial policy more than on local management, should be credited to the Supreme Government; that the whole debt should be charged to the Supreme Government; that each local government should then render a separate account, in a prescribed form, of its receipts from the ordinary local sources of revenue,* of its local charges, and of its contribution to the general government and to the home expenses. If the armies remain separate, they must be separately charged; but the Bengal army will be rateably charged on the revenues of Bengal, Hindostan, and the Indus territories. If the sea-customs are taken as an imperial resource, then the naval establishments may also be charged against the Supreme Government, but if this revenue is credited to the local Governments, the maritime expenses must be charged to the maritime presidencies. When the returns are made in this form, we shall see at a glance the real comparative condition of the finance of each government.

* * * * *

"I do not at present pretend to make an exact calculation, but give the following account as an example and approximation. I credit the net proceeds of the opium and sea-customs to the Imperial Government as imperial revenues, and debit to it the imperial and marine establishments, the debt, and the home expenses. I charge the Bengal army rateably on Bengal and Hindostan, after allowing for £1,000,000 charged to the Punjab, making, with £200,000 which I allow for military duties in Scinde, performed by the Bombay army, £1,200,000 for the *local* military expenses of the Indus territory."

It is quite true that very few public writers have until recently, gone into this subject, though reference to it in a similar sense are scattered over numerous official papers. But here in the first book dealing with the subject that we take up we find these principles laid down. Mr. Campbell, in following up the subject, proceeds to compare charges with revenues; and this course was followed out into complete detail in two articles in August 1867 by the present editor of this journal. This impudent claim for sole originality in dealing with public questions, and this assertion of patent proprietorship in financial exposition, comes with the worst possible grace from a writer who a few weeks back (as we noticed from an extract in our daily contemporary) put forward as a "discovery" of his own and which had cost him extraordinary labour, a gross plagiarism adapted from a minute by Mr. Dampier, recently Revenue Secretary to the Bengal Government. Many such "bantlings" might be traced if it were worth while.

* *Land, excise, salt, stamps, miscellaneous.*

CENTRAL INDIA.

16TH MARCH.—No one has told you of the recent festivities at Bhopal, so—better late than never—be it my care to proclaim the hospitality of the Begum.

The late Secunder Begum was loyal and true as a feudatory; she was equally generous and hospitable as a princess; it was her glory to number quite a list of distinguished friends among the ladies and gentlemen of British stations. Her successor, the gentle Nawab Shah Jehan Begum, is equally pleased to associate with English ladies—she is learning their language—and she takes every opportunity of cultivating their acquaintance.

Her daughter, the Nawab Sultan Jehan, a young princess thirteen years of age, of pleasing manners and intelligent disposition, has attained to a complete knowledge of the Koran, an important step in the education of Mahomedans, which is celebrated in all families with rejoicings and festivities. This explains why the Begum issued invitations far and wide to all British officials in every department, seeking their presence at public festivities to be held at Bhopal in honour of the auspicious occasion, such festivities being designated the Nushreh fête.

The fête began on Monday, the 27th February, and lasted for one week, closing on Saturday, the 4th March Grand preparations had been made, for the Begum hoped to see a large gathering, and she had calculated on receiving among her guests British officers of distinguished reputation; but the ever-pressing calls of duty compelled many who were invited to deny themselves the pleasure of accepting the invitation of the hospitable hostess.

A fair encampment sprung up at Bhopal for the reception of those who were bidden to the fête—canvas habitations were ready for each guest, carefully pitched so as to admit the welcome breeze from the lake close by—and the streets were formed with a regularity that would have done credit to the Quarter-master General's Department with the Viceroy himself, while plots of grass and extensive ranges of flower-pots gave a relief to the eye; and in the midst of all rose a banqueting hall, specially erected for the occasion, tastefully completed inside, with the word "Welcome" speaking to the guests in golden characters. At night the whole was well and picturesquely lit up with a hundred lanterns.

Messrs. Kellner and Co., summoned to cater for the week, nobly sustained their reputation, for they consulted the tastes of all—viands of the most tempting description were abundant, and beverages of all sorts and varieties, with boulders of American ice floating therein, quenched the thirst which was only assuaged to return again.

All the guests, some thirty in number, brought that cheerful anticipation of pleasure which is such a powerful element of harmony; and no nobleman's mansion in England could have seen a large gathering more at home in the enjoyment of ease.

The programme for each day's ceremonials was drawn up with care, having due regard not to weary the ladies and gentlemen, or to harass the princess, who was hostess on the evening of the first day. The Begum entered the banqueting hall after dinner, and read out with marked emphasis and self-possession, in a clear, firm voice, an address in Oordoo, in which, in graceful terms, she welcomed her guests to her capital, and General Daly responded in a well-merited encomium on the tried loyalty of the State and the known fidelity of its late ruler; he pointed out how our Government had originally given this principality to a former ruler, how the tradition of the State had become traditions of cordial good feeling towards us, how British officers had found an asylum at Bhopal in the time of the late Secundur Begum, and how in return for our generous kindness we had received our reward in the devoted attachment of the Bhopal State to our interests. Then he proposed the health of the hostess, the Nawab Shah Jehan Begum, which was received with enthusiasm.

On Saturday evening, the Begum being again present after dinner, Colonel Probyn, in becoming terms, spoke on behalf of the guests; he dwelt on the generous hospitality they had enjoyed, he spoke in warmest praise of all the arrangements for their entertainment, and he thanked the Begum in the name of all; then he proposed her health, which was responded to as it deserved.

I have troubled you with a few lines on this subject, because I am sure that occasions of this sort have a great public significance; they bring us all face to face with those feudatories who, equally with our own Government, have important duties and responsibilities, the discharge of which is rendered the more easy, and is performed the more cheerily, by the knowledge that we give native rulers our sympathies and our good-will. To meet these rulers only on occasions few and far between, and then to go through cold formalities and utter arbitrary sentences under the semblance of arrogant advice, is not a means calculated to make ourselves respected or even feared, much less beloved; but our experience, as far as the Bhopal State goes, tells us that one powerful aid in accomplishing our mission in India is to associate as friends with its rulers, to give and to receive kindliness, and thus to encourage and foster a feeling of mutual confidence and regard.—*Pioneer*.

MARAVILLA COCOA.—No breakfast table is complete without this delicious beverage.—The "Globe" says—"Various importers and manufacturers have attempted to attain a reputation for their prepared Cocoas, but we doubt whether any thorough success had been achieved until Messrs. Taylor Brothers discovered the extraordinary qualities of 'Maravilla' Cocoa. Adapting their perfect system of preparation to this finest of all species of the Theobroma, they have produced an article which supersedes every other Cocoa in the market. Entire solubility a delicate aroma, and a rare concentration of the purest elements of nutrition, distinguish the Maravilla Cocoa above all others. For homœopaths and invalids we could not recommend a more agreeable or valuable beverage." Sold in packets only by all Grocers, of whom also may be had Taylor Brothers' Original Homœopathic Cocoa, and Soluble Chocolate. Steam Mills—Brick Lane, London. Export Chicory Mills, Bruges, Belgium.

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THE SIMLA SCANDAL.

THE Chief Court having authoritatively ruled that the orders of Major Parsons, Deputy Commissioner of Simla, sentencing Mr. E. J. O'Connor to fine and imprisonment, were illegal, it is time now to comment on the case. The following is a *résumé* of the facts connected with it.

On the 8th February 1871, Mr. O'Connor obtained the permission of the Municipal Commissioners, Simla, to lower the level of the public road running alongside of his house, in connection with certain improvements to be made to his own property according to a plan previously submitted, and he thereupon immediately commenced working.

On the 11th February he received a copy of a resolution, passed the day before by the Commissioners, calling upon him to sign a certain agreement which was to be sent to him. The terms were embodied in the resolution. This was the first notice Mr. O'Connor had of an agreement, and some of the terms appeared to him inequitable.

Very shortly after, on the same date, viz., the 11th, Major Parsons, Deputy Commissioner, and Chairman Municipal Committee, passed Mr. O'Connor's premises. Mr. O'Connor addressed him, and mentioned that he had received the copy of resolution from the municipal body, but that he could not consent to sign the agreement required until his own rights were more clearly defined.

Major Parsons then ordered him to stop work. This order was obeyed.

On the 13th February Mr. O'Connor received from the Municipal Commissioners the draft of agreement previously alluded to. He thereupon drew out another draft in order to place his views before the Commissioners. On the following day, the 14th, he visited the *kutcherry* on some private business. While there he received a verbal message from Major Parsons requesting to see him. Major Parsons was in his court, and Mr. O'Connor was asked if he had signed the agreement. He replied he had not, for the reasons before assigned, but that he had drawn out a fresh draft, which appeared to him fairer for both sides, and which he now showed Major Parsons.

On receiving this reply Major Parsons declared that he had been guilty of an offence against the municipal bye-laws, and immediately sentenced him to a fine of Rs. 40. He also gave Mr. O'Connor a *verbal* order to restore the public road to its original state within two days from that date.

The fine was there and then rigorously levied. Mr. O'Connor left the Court in an utter state of bewilderment. As to the order for restoration of the road which was subsequently found recorded in the magistrate's judgment, Mr. O'Connor had no perception of what was meant, as he did not hear distinctly what the magistrate said.

On midday, 16th February, before forty-eight hours had elapsed since the previous proceeding, Mr. O'Connor was arrested by order of the magistrate and taken to his Court.

On arrival there, he was asked why he had not complied with the order to restore the road; he replied he had not understood it, that he was now ready to obey; but he had scarcely stammered out his plea, when Major Parsons declared his sentence to be 300 *rupees fine and 20 days' imprisonment* in the jail. The unfortunate man was ordered to be removed, and the sentence was carried out. For one week Mr. O'Connor was lodged in the Simla jail in company with native convicts at the most inclement season of the year, with snow and sleet on the ground, until an order came from the Chief Court, Lahore, to release him pending the hearing of his case. The case was argued on the 29th February (Messrs. Ludlam and Reynolds appearing for the accused), when the Chief Court reversed the whole of Major Parsons' proceedings.

This is a faithful narrative of the case as far as it has gone, but there are other facts to be noticed.

1st.—In his proceeding of the 14th February, he has recorded that the Municipal Commissioners had directed Mr. O'Connor to restore the public road to its original condition. No such order ever issued from the Municipal Commissioners. Moreover, they have publicly repudiated all part in Mr. O'Connor's prosecution.

Major Parsons sent up to the Chief Court with the file of the case, as evidence against the accused, the deposition of one Mr. Belcham taken in the absence of the accused, and therefore, as the magistrate should have known, no proper legal evidence.

In his proceeding of the 16th Major Parsons recapitulated his proceeding of the 14th, leaving it to be inferred from a summary which he placed at the heading that a warrant had been issued on the 14th. No warrant or even summons issued on that date, as has already been related.

These are all indisputable facts connected with the case, and what is the manifest inference to be drawn from them? It can be no other than this—that there has been a cruel abuse of judicial authority, and that an innocent man has been degraded and subjected to the keenest suffering. Mr. O'Connor may have his remedy for this, but the public have something to say to it as well. It is a startling circumstance that a European British subject, no matter what his social status, may be suddenly dragged off to prison on such a charge as was laid against Mr. O'Connor. No man would feel safe if such was the law, as at the mere caprice or ill-temper of a magistrate a European citizen may be suddenly launched from a respectable position to a corner in a jail built for natives! Such an assumption of power by magistrates was never contemplated in the passing of Act XXII. of 1870, the Act under which Major Parsons has endeavoured to screen himself. This Act was passed in order to remove doubts (raised by a ruling of the Bombay High Court) as to the jurisdiction of magistrates over European British subjects in certain cases where a *fine* could be inflicted. Imprisonment was never intended,—nothing more in fact than an extension of the jurisdiction previously held by magistrates in cases of assault and forcible entry under the Statute 53 Geo. III., c. 155, whereby they could fine Europeans.—*Pioneer*.

PHILHARMONIC CONCERT AT MADRAS.

(*Madras Mail*, March 18.)

THE concert yesterday evening drew one of the largest audiences of the season, and was altogether very successful. The heat is undeniably great, and oratorio music has the reputation, in Madras at all events, of being a shade heavy and wearisome, but the *Creation* attracted to the Banqueting Hall not only Lord and Lady Napier, but a goodly portion of Madras society. No less than twenty-eight out of the thirty-three "numbers" of Haydn's great oratorio were performed, so that the work may be said to have been given almost in its entirety; certainly in a much more complete form than it has ever been heard in Madras before. This fact speaks volumes for Dr. Maclean's industry and ability as a conductor, especially when we bear in mind the limited amount of material he has to work with. On this occasion the chorus of the Philharmonic Society had the advantage of the assistance of the Cathedral choir, and the result was a very appreciable increase in the volume of sound proceeding from the platform. A powerful piano and harmonium did duty for orchestra; but not so satisfactorily perhaps as an orchestra itself would have done it. However, an orchestra in Madras is not obtainable. We may of course get one by and bye, when Local Funds education has made every Madrassee an admirable Crichton, but at the present moment an efficient orchestra may be considered one of those things that is looming a very long way indeed in the future. It is only due to the gentlemen who presided at the piano and harmonium to say that their accompaniments left little to be desired, Mr. Reeves's piano accompaniments to the solos being most tasteful and delicate. We print the programme of the performance underneath, as it will give a better idea than we can of the quantity of work done. We need here only make a few remarks as to the quality. The solos that pleased the audience most were "With Verdure Clad," and "In Native Worth," both tolerably familiar to the public. The first was very charmingly sung by the society's leading soprano, who certainly had a lion's share of work last night. We never heard this lady sing better, and this fact can only enhance the regret which all lovers of music must feel at her approaching departure from Madras. The society's leading tenor had an admirable opportunity of showing sweetness of voice and delicacy of execution in that particularly graceful melody "In Native Worth." He was quite equal to the occasion, and was warmly applauded. The bass solo "Roaming in Foaming Billows" was also finely rendered, especially the slow movement in it. Both of the trios were well executed, and, along with the bass solo, "Now Heaven in fullest Glory shone," came in for a good deal of applause. We must not omit to notice the particularly effective manner in which most of the opening recitatives were given by Mr. Tate, of the Cathedral choir, whose fine alto voice is equal to any we have heard in London. All the choruses were well given, and with the exception of a little unsteadiness at the beginning of No. 3 ("Despairing Cursing") there was not a hitch in the whole performance. "The Heavens are Telling," came in for a tremendous round of applause, and the soprano solo and chorus "The Marvellous Work" was also very warmly appreciated. Altogether the society must be congratulated upon the concert, and upon the manner in which, notwithstanding many difficulties, it has brought its seventh season to a close. The society's last state, this season, has been decidedly better than a first.

SCHNEIDER NOT DEAD YET.

THE *Morning Post* of Feb. 24 says that the rumour which has been circulated of the death of Madlle. Schneider in London is certainly untrue. Madlle. Schneider is not in London but at Pau, and the most recent accounts represent her as in excellent health and voice.

ARCHBISHOP MANNING'S LENTEN PASTORAL.

ON Sunday, Feb. 19, a pastoral letter from Archbishop Manning, of Westminster, addressed "To the clergy, secular and regular, and the faithful of the said diocese," was read in the Roman Catholic churches of London. The prelate, in opening, reminds his flock that as this is a time when "the judgments of God are upon the earth," it is well to be watchful. Our immunity from disaster as a nation is due rather to the mercy of God than to our own perspicuity. "Self-gratulation is the mark of self-ignorance," and pride brings a penalty. He therefore urges self-examination. The most evident "sin of England" is that which St. John calls the pride of life. What other nation, he asks, "exhibits such self-consciousness, self-gratulation, such depreciation of other people, such self-trust, such self-contemplation?" On account of our insular security and past prosperity, we think that though "Babylon the Great may be buried in the sands, and fishermen dry their nets on the stones of Tyre, the Empire of Great Britain shall never be moved. It shall sit as a queen, and shall say, I am no widow, and sorrow I shall not see." This, however, he considers, is not a question to be argued in a pastoral letter, and he simply mentions it in order to lead up to the grand idea of his letter, which is that of self-abasement. Luxury appears on every side, splendour in everything; elaborate refinement and love of amusement have been substituted for the simple manners of our fathers. A notable sin amongst many is excess in wine. "How many noble characters have wasted away by this secret pestilence?" Another obtrusive evil of late has been the extravagant exhibition of dress. Not so much as regards the male sex, for here some improvement has taken place; but the attire of women. In this "costliness, ostentation, and singularity, even to strangeness, seem to be exaggerated from year to year. Money is wasted which would clothe the naked, feed the poor or educate many children; and then comes a loss of retiring simplicity." The Archbishop goes on to deal with the want of household piety, family worship, and the serious but general non-compliance with the apostolic command, "Whether ye eat or drink, or whatsoever ye do, do all to the glory of God." The pastoral concludes with an appeal for religious co-operation, a *résumé* of Catholic work in the diocese, and a benediction, which runs as follows:—"Finally, may the grace of our Lord Jesus Christ kindle your hearts with His love and with a filial piety to His immaculate mother, and keep you unspotted from the world."

ARMY REGULATION BILL.

(*Standard*, Feb. 22.)

THE Army Regulation Bill gives us by no means such full information as we anticipated, and is unsatisfactory in several ways. In the first place, it leaves too much latitude to the Secretary of State for War; and, in the second place, it omits all mention of army organisation and promotion.

The bill is divided into three parts. Part 1 relates to commissions in her Majesty's forces. It provides that after a certain day, to be named by order of her Majesty in Council, no commission shall be sold, and impliedly that all considerations given to induce an officer to exchange shall be unlawful. We doubt very much whether exchanges for money can be stopped by Act of Parliament, for it is notorious that in the Artillery and Royal Marines money is habitually paid to induce an officer to go on foreign service out of his turn; and, as we have shown in a recent article, the purchase of militia and volunteer adjutancies is continually effected, notwithstanding the most stringent regulations and cunningly-worded certificates. We are glad to find that vested rights are liberally dealt with. Any officer wishing, after the passing of the Act, to retire from the service, will receive such sum as he would have received had he retired on the 1st January, 1871, which sum is to include the over regulation as well as the regulation price, the over regulation sum being that which was customary in the regiment on the 1st January, 1871. An officer retiring on full or half pay, "whether by promotion or otherwise," will be granted such a sum as he can prove he would, had the bill not passed, have received from his regiment. If an officer on half-pay wishes to retire by commutation of his half-pay, and would, under present circumstances, be entitled to sell his commission, he will be allowed to receive such a sum as will bring the commutation up to the value of his commission. A still more liberal enactment is that which provides that, if an officer who has attained higher rank since the passing of the bill wishes to retire, and can prove that he has previously to that date served as many years as, calculated at the rate laid down for home and foreign service, amounts to more than the regulation sum of the commission held on that date, he shall receive the sum thus calculated in lieu of regulation, provided that it does not exceed the regulation price of a commission of one rank higher than that held by him "on the said appointed day." This sum, be it remembered, will be given in addition to the over regulation. The object of this enactment is to tempt senior officers to retire, and though the Government may claim credit for liberality, we can only look at it as a case of the substitution of a bonus clumsily administered to avoid the necessity of granting a retiring pension. The old Indian regiments are to be specially considered by the commissioners. If the officers of the army could put full faith in the Government we have no doubt that the majority would accept this arrangement with a certain amount of content, and a feeling that "it might have been worse." Unfortunately, however, they have the case of the compensation of officers of the old East India Company's service still in their memory, and we have no doubt that many will with misgiving call to mind the instance of the officer who submitted a claim for several hundred pounds, and was told that, in consequence of numerous sets-off, he not only was entitled to nothing, but really owed Government some small sum. A very significant clause in the present bill opens a loophole to the commissioners, and will excite considerable distrust—"No officer shall receive over regulation price under this Act who had at any time previously realised such price, or has, in the judgment of the commissioners, been otherwise compensated, wholly or partially, in respect of the over regulation price of the commission for which he claims compensation." Great uneasiness will be caused by this clause, for it is impossible to say what collateral circumstances the commissioners may inquire into. For instance, several officers of the Guards received from £2,250 to £3,000 for exchanging as lieutenant and captain into the line. If they retired on the 31st December, 1870, this sum would not have been taken into consideration in the regiment. The question is, will the commissioners ignore it or not? If the Government is to keep faith with the army, the commissioners should be instructed to place themselves simply in the position of the officers who would have profited by the retirement. If they do not act on this system great hardship will, we foresee, ensue.

Part 2 relates to army enlistment, and differs but very little from the present Act, except that no mention is made of re-enlistment. The employment of the phrase "first term of his engagement" would, however, imply that re-enlistment will be allowed. According to the present bill a man may enlist for 12 years or for any term not exceeding 12 years, of which a portion is to be in the reserve, the duration of such portions to be fixed by the Secretary for War. We object strongly to this latitude, which is now for the first time granted. It will enable a War Minister to diminish the regular forces at any moment to a most serious extent, and will probably be taken advantage of by Mr. Cardwell to carry out his pet theory of attenuated, but, in his eyes, beautiful regiments. It is true that the periods must be specified in the attestation paper, but still during the recess of Parliament Mr. Cardwell might transfer to the reserve a score of thousands of good recruits after only a fortnight's training. The Secretary for War is also granted power—which he may employ for a similar purpose—of allowing the soldier to enter the reserve at once. He is likewise granted authority to allow a soldier to serve the whole 12 years in the army.

We now come to the auxiliary forces—we thought they had been christened reserve forces—which are treated of in Part 3 of the bill before us. The jurisdiction of lieutenants of counties is, by the first clause to be, "after day to be named," vested in her Majesty, and all officers in the auxiliary forces are to be appointed in the same manner as officers of the regular army. The militia, as heretofore, is to be raised by voluntary enlistment, but an innovation is introduced, inasmuch as men may enlist generally for military service without specifying any particular regiment. What becomes of Mr. Cardwell's local organisation which he speaks so much of? A seemingly important enactment is made, according to which militiamen are to receive preliminary instruction for a period not exceeding six months. Here again too much latitude is given to the Secretary for War, and, we consider, in a matter of vital moment. Six months is the very shortest time in which a man can be taught even the elements of his duties, but by this elastic provision a Secretary for War is empowered to send the recruit back to his home after six days' training.

In case of great emergency the ballot is to be employed for raising men for the militia, the additional men being embodied, as it may seem advisable, either in the regular or local militia. The persons subject to the ballot are divided into three classes. The first consists of unmarried men between 18 and 25; the second consists of unmarried men between 25 and 35, and married men from 18 to 25 having a wife living but no child; the third consists of all men between 18 and 35 not included in the above class. There are certain exceptions. Members of both Houses of Parliament, officers on half or full pay, non-commissioned officers and men of the regular and militia forces, and staff-sergeants of volunteers, yeomanry, policemen, seamen, ministers of religion, duly qualified medical practitioners, and every non-commissioned officer or soldier of volunteers or yeomanry who is an efficient and undertakes not to quit his corps without giving his commanding officer one year's notice. This inducement to more permanent service in the volunteers is judiciously given, but it remains to be seen how far people will, to avoid a distant and only possible annoyance, submit to the present inconvenience and restraint of binding themselves to a year's service.

We have at present only space enough to remark that if the ballot is not to be enforced till an invasion is threatened it will add very little to the strength of the military forces of the country. According to the present bill there are no enactments to prevent a period of at least a month being occupied in raising the number of men required.

The 5th clause of the bill enables the Secretary for War, on an emergency, to take possession of the railroads for military purposes, prolonging his occupation according to notice from week to week.

Another clause relates to empowering counties to build barracks for the militia, borrowing money if they choose from the Public Works Loan Commissioners, at a rate of not more than four per cent., on the security of a county rate.

"HOW IS YOUR ARM?"

HOW IS YOUR ARM? is just now the question which greets you everywhere. At your club you see men making the most wry faces, while the hall porter with all the tender care of a young mother is helping them on or off with their great coats. The fact is, all the world and its wife have been vaccinated. And with good reason too! In two or three dismal passages in Westminster, dark loathsome alleys, where the dancing flecks of merry sunshine are never known to enter, families of six or seven are living in a room. The damp is oozing through the centre of the floor. So they are compelled to lie down huddled up by the sides or in the corners, and try to find a dry spot where they may. In almost every house some woman, man or child, in many instances two or three of them, are stricken with the small-pox. While those whose sure turn is yet to come, and others whose scarcely-healed scars and weakly gait betray the hard struggle for life which they have just undergone, prowl and crawl about the streets, and try and beg a few coppers to save those from starvation whom they can scarcely hope to find alive on their return. Now and then even a child has been seen with its little worn face tottering to the pawnbroker's with its sick father's last shirt, which its mother has just washed and ironed and got up to look its best. In the dens of St. Giles and Shoreditch there are scenes like these enacted day after day; your correspondent has been assured that the above picture has not been exaggerated by one of the most eminent physicians of the day. Did we therefore speak too strongly when we suggested in our last letter that while we were doing so much for our afflicted neighbours abroad, some effort might also be made to succour those who have a still greater claim upon us, and who have likewise been waging a fearful war against want, and cold, and pestilence. But from this point a truce to horrors!—*London Letter*.

MIDDLE CLASS COOKERY IN ENGLAND.

(*Pall Mall Gazette*, Feb. 24.)

FROM the number of communications I have received I am entitled to hope that my subject is not devoid of interest; and yet I must admit that by individuals holding particular ideas of progress, my motives are liable to be considered as only one remove from the ignoble and the base. For I am no "woman's rights" man, and it is not that I desire to see woman master alike of us and of the situation that I unfold to her the manifold advantages which she who understands the culinary art will certainly and easily obtain. It is that I think it better to be a well-nourished slave than an ill-fed despot. I do not yearn to develop the soul of woman, but I should be glad for us to have clean daintily-dressed food, full of nourishment, admirable in flavour, succulent, easy of digestion, and prepared at a small expense. I wish that our women may be more fresh and healthy, our men less bilious and hypochondriacal. To eat dirty, indigestible, ill-cooked food is to be an unhappy and evil-disposed man or woman. It was De Quincey's opinion that "three potatoes as they are found at the majority of British dinner tables are equal in principle of ruin to two glasses of vitriol, but the perfection of barbarism as regards our island cookery is reserved for animal food. . . . The excess of ignorance on this subject betrays itself oftenest in that vainglorious answer made by the people who at any time are admonished of the suffering which they are preparing for themselves by these outrages on the most delicate of human organs, that, for their part, they 'know not that they have a stomach;'" and he adds characteristically, "Better by far that more of immediate discomfort had guaranteed to them less of reversionary anguish."

I have in former letters given my poor views on the subject, and I need not therefore say that it is with pleasure and interest I see that it is in contemplation to establish in London a self-supporting training school, under the auspices of Miss Emily Faithfull and other ladies, where practical lessons in preparing and dressing all kinds of food in the best manner are to be given not only to ordinary cooks but to such ladies as desire to become learners. We may hope that not only chemical cleanliness and accurate measurements will be more generally required, but that inventiveness and serious painstaking in the matter of flavouring will meet with their reward. If it were once recognized that "boiling meat is spoiling meat," because the savoury and volatile goodness of the flesh is dissipated in the air, and that simmering in a close vessel is the proper way of doing it, we should be spared the unfragrant odours which now pervade the house where cooking is going on. For this purpose I have heard highly recommended a double saucepan: the space between the two pans is filled with water, and the meat in the inner saucepan is cooked without water. Thus there is neither odour nor waste by evaporation of juices. What can be more depressing than a second-rate pretentious dinner at the house of a stingy man? To begin with, you are waited on by a person whose proper occupation you know to be that of undertaker or market gardener, assisted by the man who has just stabled up the horse. The one distresses your sentiments, the other offends your nose. When the guests are eight in number and not too fine to pass the plates to each other, one ordinary domestic servant can do all that is required, if you order, first, that only one hot dish should be served at a time; and, second, that four knives and forks, together with four glasses, should be laid beforehand for each guest. As for wine, people should help themselves and challenge their neighbours. Who is too lazy to do this does not deserve to drink good wine. To resume; then comes the thick soup, which ought never to be seen at a dinner unless it be intended to choke off the appetite, the stale fish, the lumps of clay in which with difficulty you detect the half of an oyster deposited with his beard on to make him look bigger, or a bit of the lobster which was dead before ever he was boiled, and is fresh only in the sense of being fresh out of his tin case. The entrées in their silver dishes are too often the very mystery of iniquity, the vegetables *au naturel*, or worse, the joint raw or burnt, the insipid boiled fowls adorned with a sauce which resembles bill-sticker's paste, and is treacherously composed of some abominable powder professing to imitate cream. Sweets follow, consisting of glue or gelatine. Add to this the cheap wine, at the best Cape or Gladstone claret, but more often a fiery and poisonous decoction manufactured not a mile from where you sit. "And yet," says an author who knew what he was writing about, "though to eat such a dinner is to hammer at least one nail in your coffin, the impostors who give them do not hesitate to call on the Deity to sanctify their dirty feast, and end by calling on the Lord to make them truly thankful for the abominable mess they have received."

This is an illustration of an entertainment where nothing is good of its kind: I will give an example of the opposite class. I was once invited to supper by a Scottish minister then resident in East Lothian, the excellent man warning me at the same time that with slender means and a large family he was unable to afford wine and luxurious dishes. The supper consisted of herrings just out of the sea, broiled with butter, pepper, salt, served hot, and with well-boiled mealy potatoes, flanked with genuine Edinbro' ale (not the poor stuff sold in London under that name). After this came a good bit of cheese, thin oat-cake and butter, a handful of fresh spring onions, and admirable whisky punch. It was not a costly banquet, but everything was the best of its kind, and I venture to say no man of taste would have failed to enjoy it. As objectionable as the shabby pretentious dinner is the rich, vulgar, heavy feast, where a whole turbot and half a salmon are offered in conjunction with a nearly solid mass of lobster sauce. Only the other day I read a very characteristic anecdote related by one of the war correspondents who chanced to be travelling in company with a young French artillery officer. They were both horribly hungry, and the former was possessed of half a roll of concentrated essence of beef-tea. With the barbarous instinct of his race this gentleman proposed to devour it raw as it was. Prompted by the intuitive genius of *his* race, the young officer intervened. He borrowed a tin pot from the engine-driver, cut the roll into slices, and with some black bread, pepper, and salt placed them in the pot on the dying embers of the engine fire—result: a palatable soup, which hunger made delicious. It is a great mistake to suppose that flavour can be properly imparted after the food is cooked. It ought to be a gradual process dating from the commencement. I remember an old campaigner preparing a steak for supper, which, by a little ingenuity, he made into a most savoury dish. The steak was stewed or simmered in a covered vessel with a little butter, pepper, and salt, and half a dozen thin slices of a substance which, if my memory serves me rightly, he told me was some of the large liver-like fungoid excrescence which is often seen growing on trees. Then, on a hot dish rubbed with a piece of butter, half a head of garlic was drawn twice round, the fungus, which was only intended to flavour it, was withdrawn, and the tender steak and gravy were placed thereon. The flavour was a subtle combination of mushrooms and garlic of the most appetizing kind. Sugar and garlic are hardly ever introduced in our island cookery; whereas there are few French, Spanish, or Italian dishes served without them. Just contrast the ordinary tasteless boiled fowl covered with the odious composition described above, with a fowl dressed according to this receipt, which I extract from a very able treatise on the subject:—

"Cut up a fowl into pieces: the leg and thigh into two pieces, each wing into two pieces, the back into three, the breast into two, which, with the merry-thought, will form in all fourteen pieces. Take a Spanish onion, cut it up small, put it into a stewpan with two ounces of butter and a little cayenne and salt. Let it stew gently for about an hour until it is in a complete pulp. Half an hour before you want it, put in the fourteen pieces of chicken, let them stew for half an hour, and, when done, put into your silver dish a teaspoonful of Spanish or French garlic vinegar; if that is not liked, the squeeze of half a lemon, and you will never again want to taste insipid boiled fowl. Mind, it requires no water; the fowl will be done in its own gravy."

Small birds can be made to taste twice as well by wrapping them in thin slices of bacon; large birds by stuffing them with butter, salt, cayenne, and as many mushrooms as you can put in; then put a toast under while they are being roasted and basted, and serve on the toast. This applies to fowls, pigeons, partridges, pheasants, guinea-fowls, &c.; and mushrooms can always be substituted for onions, and ketchup for garlic vinegar.

A ham which is cooked by simmering it in water to which a large cupful of brown sugar and a pint of sherry have been added, according to a Spanish fashion, is incomparably superior in taste to one that has been boiled in the ordinary way.

These are but examples of the improvement, change, and variety which may be introduced in our cookery by study, science, ingenuity, and refinement of taste—indications of the wholesome revolution which may be accomplished by the woman of the future if she has sufficient sense, enterprise, and genius to apply herself seriously to the task. But already I fear to have trespassed too much on your space, the social, sanitary, and moral importance of the subject notwithstanding.

CELIBATE.

THE CORONA PHOTOGRAPHED.

(*Spectator*, Feb. 18.)

AFTER all, astronomers and physicists were not quite satisfied with the evidence obtained about the Sun's Corona, last December. It seemed far from improbable that the discussion which had so long continued would be renewed, though under slightly altered conditions. A definite issue had indeed been indicated, as we shall presently show, and no certain means seemed available for deciding it. At length, however, the photographs taken during the totality have been submitted to inspection; and most fortunately they dispose of the very question on which it appeared likely that a new discussion would be raised.

Let it be understood that the question at issue all along has been simply this,—How much of that crown of glory which makes its appearance when the sun is eclipsed is a true solar appendage? In former times astronomers had been divided between three views,—there had been, first, those who regarded the corona as belonging to the sun; then those who supposed that it was produced by an atmosphere round the moon; and lastly, those who thought it was a phenomenon of our own atmosphere. But modern astronomers know well that the moon has no appreciable atmosphere, and therefore the second of these views has long since been regarded as disposed of.

Nearly all astronomers, in fact, had learned to regard the corona as certainly belonging to the sun, and their investigations had been mainly directed to determine what sort of solar appendage the corona may be. But a circumstance happened which modified the views of a few. Means were found for measuring the pressure which exists near the base of the solar sierra,—that layer of coloured matter which surrounds the sun's surface below the level of the red prominences; and the result seemed to imply that no such enormous atmosphere can exist as the apparent extension of the corona had been thought to indicate. The idea was somewhat hastily adopted that if the corona is not a solar atmosphere, it cannot be a solar appendage at all; and Faye, the French astronomer, followed by Mr. Lockyer and others in England, adopted the view that the corona is merely due to the passage of the solar rays through that part of our atmosphere which lies towards the moon's place on the sky during total eclipse. And when news came that the Americans, on August 7, 1869, had seen certain bright lines in the spectrum of the corona, an elaborate explanation was put forward by Mr. Lockyer, on the basis of this hypothesis. He argued that during total eclipse only a small quantity of actual sunlight illuminates our air, whereas a relatively large quantity of light reaches the air from the coloured prominences and the sierra. These two kinds of light, mixing together, account, he said, for the mixed character of the coronal spectrum. The sunlight supplies the rainbow-tinted solar spectrum with its dark lines; the sierra-light and prominence-light supply bright lines, which just replace the light wanting where the dark lines are; and so we get the continuous rainbow-tinted streak which forms the background of the coronal spectrum. But some of the bright lines are strong enough to more than fill up the corresponding dark gaps; these form the bright-line spectrum seen by the American astronomers. Thus everything seems satisfactorily accounted for.

But there were captious reasoners who ventured to assert that the direct sunlight required by this explanation does not, as a matter of fact, fall upon the air lying where the corona is seen. The "atmospheric-glare" theory at this stage of its development was most provokingly opposed by the stubbornness of mathematical facts. After maintaining the contest gallantly for half a year or so, the supporters of the theory were fain to resort to the moon for some deflective action on the solar rays. The aforementioned cavillers renewed the discussion on this second issue; and after a shorter contest than the former, the supporters of the atmospheric-glare theory were driven yet further afield for the deflective action they required. To the sun himself they went, and admitting now that an atmosphere of considerable extent surrounds the sun, they found in this atmosphere all that had seemed necessary to make their reasoning complete. The corona, they argued, is two-fold in its nature. The inner and brighter part is a solar atmosphere, the radiations which seem to extend to such enormous distances from their inner corona, are in reality terrestrial phenomena, being due simply to the illumination of matter in our own atmosphere by light from the prominences, the sierra, and the inner corona.

This was an immense improvement on the preceding forms of the theory. Ever since the eclipse of 1706, astronomers had recognized the two-fold character of the corona, or rather, a well-marked apparent difference between the brighter part close by the sun, and the radiated and fainter portion outside. It was perhaps in igorance of this circumstance, that the organizing committee mentioned the "differentiation of the corona" into two distinct portions, as one of the chief points to which observers should direct their attention. But in any case, it is unfortunately by no means a new thing in the history of astronomy that observers should be thus set to discover the discovered. More useful by far as respects this particular question, were the unofficial suggestions (made many months before the expeditions set forth) that observers should endeavour to secure good drawings of the radiations of the corona, and that the more striking peculiarities of structure should be noted with special care. For, obviously, such observations could tell us what neither the spectroscope nor the polariscope could reveal. These instruments can only analyze the light which they receive; they cannot tell us whence the light comes. Whenever there is doubt on this point, we must trust to direct observation. Now, if some peculiarity of structure in the corona, or some remarkable radiation should be seen from stations wide apart, no question could remain that that peculiarity or that radiation belonged to a true solar appendage. In fact, Mr. Lockyer himself, writing at a time when it seemed as though no evidence of this sort were forthcoming, or rather when all the evidence seemed the other way, very definitely stated the rule which should guide us in such a case,—"If at all stations, the stations being as wide apart as they have been this time, the drawings are similar, then the corona would be undoubtedly cosmical." It is clear, however, that similarity, as respects some striking and unmistakeable feature, would not only be sufficient, but would be all that could be expected in this case. For, undoubtedly, during the whole continuance of totality the illumination of our atmosphere is varying; ordinarily, too, changes must be taking place in the upper regions of air; thin haze forming or dissipating, light clouds coming into view or disappearing with the varying light, and so on. So that even on the theory that the corona lies far beyond our atmosphere, its aspect would probably vary as respects details, or as respects the general figure. The persistence of some well-marked and unmistakeable radiation, despite such changes in the medium through which we view the corona (on this theory), and yet more the visibility of such a feature at widely separated stations, would countervail all arguments founded on minor apparent changes due to changes of atmospheric illumination.

It was on this account that so much importance was attached to the labours of the photographers who went to Spain and Sicily. Drawings of eclipse phenomena have so often proved deceptive, that astronomers began to think that the impressive nature of the scene presented during total eclipse tends to deprive even the most practised draughtsmen of their usual skill. Indeed, in the present instance, the sketches considered separately, were fairly described by Mr. Langley, the American observer, when he wrote of them, "In some well-marked features all agree, in other minor ones such differences exist that one might almost say each saw a different corona."

But there was one very striking feature respecting which all the observers in Spain were agreed. It was (fortunately) not a radiation, but a great gap. We say, fortunately, because a gap implies the existence of two radiations, and the evidence is so far fortified. It was a V-shaped gap, the apex close by the inner corona, which was here very shallow. At San Antonio, at Xeres, and at La Maria Louisa, stations separated from each other by some five or six miles, this remarkable gap was noticed and carefully pictured, all accounts agreeing as to its shape, position, and the great extension of its bounding radiations.

Now, in Sicily this gap was also seen, both at Agosta and at Syracuse. Professor Watson's drawing of its position is, in fact, in very satisfactory agreement with the drawings made in Spain.

But if the photographers had failed, all this would have been of little avail. Precisely as minute discrepancies in pictures of the coloured prominences prevented many from accepting those objects as solar appendages, until De la Rue and Secchi had photographed them at widely separated stations; so in this case doubts would have prevailed had not photography confirmed draughtmanship. Most fortunately, however, the coronal radiations have been found to be satisfactorily depicted in photographs taken both in Spain and in Sicily. The American party in Spain are able to show a view including only the lower half of the corona; but luckily it is in this half that the great gap lies—and there it is, the most striking feature in their picture. But Mr. Brothers at Syracuse has surpassed all competitors, for he has obtained a picture of the corona extending all round the sun to a distance equal to the moon's apparent diameter,—and on one side (where its light has probably been fortified by atmospheric glare) to an even greater distance. In this noble photograph, alone worth the whole cost of all the expeditions, the great gap is again the most striking feature. So that at last certainty has replaced the doubts which have so long prevailed, and the glory of the eclipsed sun is at length revealed as beyond all question no 'borrowed majesty,' but his alone.

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FOR SALE, or HIRE for any period, a STEAM BARGE of 64 22-100 Registered Tons, 14 nominal H. P., in very good condition and working order. For terms and other particulars apply to
M. B. COHEN & Co, Apollo House.

INSURANCES.

SUN FIRE OFFICE.—ESTABLISHED 1710.

POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

THE LIVERPOOL and LONDON and GLOBE INSURANCE COMPANY.

Policies of Insurance against Fire, upon Dwelling Houses and other Buildings in both the European and Native parts of the Island of Bombay, continue to be issued by the undersigned on behalf of the above Company.

The rate on Pucka-built Bungalows situated outside the Fort of Bombay, or in any part of the Bombay Presidency, is now reduced to (6) six annas per cent. per annum.

RITCHIE STEUART & Co.

CHURCH of ENGLAND ASSURANCE INSTITUTION. Established 1840.

Empowered by special Act of Parliament, 4 and 5 Vic., cap XCII.

Capital One Million Sterling.

Life Assurances of every description granted.
Retiring Provision combined with Life Assurance.
Free Policies issued which can never altogether lapse through non-payment of Premium.
No extra charge for sea passage.
Reduction to European rates without medical examination.
Premium may be paid annually, half yearly, quarterly, or monthly, as desired.
Parsee and Armenian lives insured.
For detailed Prospectus, &c., apply to
Bombay, 9th July, 1870. REMINGTON & Co., Agency.

THE QUEEN INSURANCE COMPANY. FIRE and LIFE.

HEAD OFFICE—Queen Insurance Buildings, Liverpool.

CAPITAL—£2,000,000 (Two Millions.)

TRUSTEES.—Thomas Edwards Moss, Bart., Christopher Bushell, Esq., and Edward Heath, Esq.

DIRECTORS.

CHAIRMAN—Bernard Hall, Esq.

DEPUTY CHAIRMAN—R. W. Kelley, Esq.

John Bateson, Esq. | Peter Maxwell, Esq.
John Bingham, Esq. | Peter McLagan, Esq., M. P.
T. Ridgway Bridson, Esq. | James Morton, Esq.
William Forbes, Esq. | John T. Pagan, Esq., J. P.
Andrew Galbraith, Esq. | John Sharp, Esq.
Charlton R. Hall, Esq. | N. W. J. Strode, Esq.
William Hind, Esq. | J. B. Thomson, Esq.
Patrick Hunter, Esq. | George B. Kerferd, Esq.

ACTUARY AND GENERAL MANAGER.—J. Moncrieff Wilson, Esq.

SUB-MANAGER—Thomas Walton Thomson.

BANKERS—The Liverpool Commercial Bank, and the National Provincial Bank of England.

AUDITORS—Messrs. Harmood, Banner & Son, Accountants.

PHYSICIANS—James Turnbull, M.D., Liverpool, J. E. Pollock, M.D., London; F. S. Stedman, M.D., Bombay.

The rates of Premium for FIRE AND LIFE Insurances will be found as moderate as those of other First Class Offices. Policies are issued under the LIFE branch of this Company recently established in Bombay, on Civil lives, and Military lives in Civil employ.

For further information and particulars, and for prospectuses, &c. regarding FIRE AND LIFE Insurances, apply to
LAWRENCE & Co.,
Bombay, 1st Jan. 1871. Agents in Bombay.

UNIVERSAL LIFE ASSURANCE SOCIETY.

Established in London and Calcutta 1834.

Confirmed by Special Act of Parliament, 6, William IV., Cap. 64.

Subscribed Capital .... £ 500,000.
Paid-up Capital .... £ 50,000.
Invested Capital and accumulated assets...Rs. 84,37,750,

Of which Twenty-five Lakhs are invested in Indian Government Securities.

LONDON OFFICE—No. 1, King William Street.

BOMBAY BRANCH.

DIRECTORS.

E. Morriss, Esq. | W. F. Hunter, Esq.
E. Tyrrell Leith, Esq. | and C. Peile, Esq.

AGENTS.—Messrs. Forbes & Co.

MEDICAL REFEREE.—Dr. P. S. Stedman.

SOLICITORS—Messrs. Rimington, Hore, and Langley.

After the operation of upwards of 30 years, the Directors feel entitled, with great confidence, to invite the attention of the Public to the marked success which has attended this Society, and the strong claims it possesses to the confidence and support of all classes desirous of effecting Assurance on Lives.

Combining the advantages of a mutual and proprietary Company, and without attempting a rash competition with other offices, it has pursued a steady progressive course, affording all the benefits which, consistently with the Security to Assurers and Assured, can possibly be given.

The Tables of Rates for India have been accurately calculated from the Records of the late East India Company, and are as moderate as is consistent with perfect security.

The total number of Policies issued from the commencement of the Society to the end of the year 1868, was 9,542 assuring... £8,650,615- 8-11

And the amount of claims paid during the same period was ... £1,693,344-18- 6

The Assets of the Society in England and India on the 1st December 1868 were... £843,755-15- 4

A reduction of 50 per cent. on the Premia of Policies entitled to participate in the profits was declared on the 12th May 1868.

So that the Annual Premium of an Individual insuring on the Profit Scale at the age of 30, in the sum of Rs. 10,000 would be, at the Civil rate ... Rs. 480 0 0
And after 6 years he would be entitled to a reduction of 50 per cent. for Profit ... ,, 240 0 0
Net Annual Premium...Rs. 240 0 0
Or at the reduced English rate...Rs. 246 0 0
Less 50 per cent. as above... ,, 123 0 0
Net Annual Premium...Rs. 123 0 0

No Society, Mutual or Proprietary, with rates of premium so low as those of the Universal, and retaining so ample a Reserve for its Liabilities, has been able to afford larger advantages than these to its Assured.

The Rates for short terms are as low as those of any other Assurance Companies. Medical referees are remunerated by the Society by a honorarium of Rs. 16.

SPECIAL ADVANTAGES TO THE ASSURED AFFORDED BY THE SOCIETY.

1st.—Perfect Security combined with the utmost Liberality and Economy in Rates of Premium.

2nd.—No Liability of Partnership.

3rd.—Lives below the Ordinary Standard of Health, or afflicted with Gout, Rupture, or other Ailment not immediately dangerous, may be assured at a moderate increase of the usual rate in proportion to the extra risk.

4th.—Assurances may be effected on Participation Scales, entitling to Profits; and on non-Participating Scales, i. e., without Profits, at reduced Rates, for short periods or for the whole Term of Life.

5th.—Stamp Duty on all Policies paid by the Society, without charge to the Assured.

6th.—All Medical Fees, including those of the Medical Referee named by the Society, and of the Society's own Medical Examiner, are paid by the Society, except in cases of Assurances for a short term under Rs. 5,000 when the Medical Fees shall be paid by the Assured.

7th.—All claims paid within three months after satisfactory proof of Death, or earlier, under discount.

8th.—One Calendar Month, as days of Grace, allowed for payment of Premiums, and Claims Paid should Death occur within that period upon tender of the Premium within the days of Grace, or deduction of such Premium, with Interest, from the sum Assured, claimed upon Death.

9th.—Policies allowed to lapse, may be revived within three months of the Premium becoming due, on proof of good health, and payment of a small fine, and within six months, at the discretion of the Board.

10th.—Policies, upon which the Age has been admitted, indisputable, except on the ground of Fraud.

11th.—Policies on Lives in India for the whole Term of Life, which have been in force for the full period of three years, are purchased by the Society, or Loans granted thereon to the extent of two-thirds of their estimated value.

Written notices of Assignment of Policies received and registered by the Agents, such written notices to be served in Duplicate so that one copy may be transmitted for registration at the Chief Office in London.

FORBES & Co., Bombay Branch.

EXTENSION OF THE LIFE BUSINESS TO INDIA.

COMMERCIAL UNION ASSURANCE COMPANY.

HEAD OFFICE—19 & 20, CORNHILL, LONDON.

CAPITAL FULLY SUBSCRIBED £2,500,000
AMOUNT PAID UP............ £250,000

INDIAN BRANCH—CALCUTTA.

DIRECTORS OF THE INDIAN BRANCH.

T. A. Apcar, Esq., (Messrs. Apcar & Co.) Merchant.
G. M. Blacker, Esq., Merchant.
F. G. Eldridge, Esq., (Messrs. Atkinson, Tilton & Co.) Merchant, Vice-President of the Chamber of Commerce.
J. C. Murray, Esq., (Messrs. Kettlewell, Bullen & Co.) Merchant.
The Hon'ble G. C. Paul, Barrister-at-Law, Officiating Standing Counsel to the Government of India.
C. Sanderson, Esq., (Messrs. Berners, Sanderson and Upton) Solicitor and Registrar of the Diocese of Calcutta.

MANAGER IN INDIA.
C. H. OGBOURNE, ESQUIRE.

MEDICAL REFEREE FOR BOMBAY.
DR. H. W DIVER, No. 30, Meadow Street.

ADVANTAGES OFFERED TO THE PUBLIC.

1. The rates of premium are moderate (generally lower than other Offices), and the conditions of assurance liberal.
2. Premia are received in Yearly, Half-yearly, Quarterly, or Monthly Instalments.
3. Claims are paid one month after satisfactory proof of death.
4. Lives assured at Indian rates (not being seafaring persons) are permitted to reside in any part of the world in time of peace.
5. The office is a comparatively young one (first Policy issued in 1862), and is therefore free from old Liabilities.
6. It possesses a very large Capital, the whole of which is fully subscribed.
7. Its investments are all of a first-class character.
8. The Life Funds are allowed to accumulate in Special Trust for the primary security of Life Policies.
9. The expenses of management are guaranteed by the Deed of Settlement not to exceed 10 per cent. of the Premium Income.
10. The London Direction consists of first-class City Merchants, who look after the business themselves, who are all Shareholders in the Company, and nearly all of whom have been on the Board from the commencement.
11. The large Bonus declared to Policyholders at the declaration of Profits up to December 1867.
12. The first-class position which the office holds at home, as shown by the price of its Shares on the London Stock Exchange.

SURRENDER VALUES.

Policies are purchased by this Company at an equitable value after payment of Premiums for three years.

GENERAL REGULATIONS.

The English rate takes effect from the date of departure for Europe from Alexandria to Port Said, and the Indian rate from the date of arrival at either of those places outward bound.

Medical Fees and Stamp Duty are paid by the Company. No Entrance Fee or other payment is required of the Assured beyond the Premium.

The following Agents have been appointed in connexion with the Life Department:—

Agra	Uncovenanted Service Bank.
Allahabad	C. J. Cooke, Esq., Bank of Bengal.
Akyab	Messrs. Bullock Brothers.
Bankipore	W. Fraser, Esq., Bank of Bengal.
Behar Districts	J. Almeida, Esq.
Benares	H. T. Balfour, Esq., Bank of Benga
Bangalore	N. R. Bain, Esq.
Bombay	Messrs. Geo. W. Wheatley & Co.
Cawnpore	W. Neill, Esq., Bank of Bengal.
Ditto	Bank of Upper India.
Ditto	T. Lucas and Co.
Chittagong	Messrs. Bullock Brothers.
Chumparun	James Begg, Esq.
Chumparun Districts	E. C. Lamb, Esq.
Cochin	Pearce, Leslie and Co.
Dalhousie	Walter Adlard, Esq.
Delhi	Delhi and London Bank.
Ditto	H. B. Steradale, Esq., Bank of Bengal.
Dinapore	Messrs. Kelly & Co.
Dacca	N. P. Pogose, Esq.
Jhansie	Bazenjee Furdoonjee, Esq.
Kurseong	C. Graham, Esq.
Lahore	Hector Gunn, Esq., Agra Bank.
Ditto	J. D. Watters, Esq., Bank of Benga
Lucknow	W. Dickson, Esq., Bank of Bengal.
Ditto	Delhi and London Bank.
Madras	Messrs. Arbuthnot & Co.
Moulmein	Messrs. Bullock Brothers.
Mean Meer	W. Adlard, Esq.
Meerut	Greetham and White.
Mirzapore	T. Lucas and Co.
Monghyr	Thomas & Co.
Nagpore	T. A. Clarke, Esq.
Patna	Messrs. Kelly & Co.
Ditto	W. Fraser, Esq., Bank of Bengal.
Purneah	P. H. D. de Dombal, Esq.
Rangoon	Messrs. Bulloch Brothers.
Rohilkund Districts	H. Costley, Esq.
Sylhet	J. G. Foley Esq.
Saugor	J. A. Withall, Esq.
Simla	United Bank of India.
Tirhoot	E. Dalgleish, Esq.
Umballa	United Bank of India.
Ditto	Greetham and White.

Copies of the last Report and Balance Sheet of the Company, together with Forms of Proposal and all further information, may be obtained by letter or on application to
GEO. W. WHEATLEY & Co.,
Agents at Bombay.
December 1870.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by
REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.
Bombay, 16th August 1865.

ROYAL INSURANCE COMPANY.

Capital £2,000,000 sterling.

Funds in hand exceed £1,800,000.

The "Royal" has never amalgamated with any other Company, and the liability of its Shareholders is unlimited.

FIRE BRANCH.

Fire Premiums 1859 ....£228,314 7s. 3d.
Do. 1869 ....£785,180 5s. 8d.

Policies covering risks on Merchandise and Buildings in Bombay continue to be granted by the above Company through their Agents. Detached Bungalows and Household Furniture, both in Bombay and in the Mofussil, insured on very favourable terms.

LIFE BRANCH.

Life Premiums 1859 ....£ 62,919 7s. 11d.
Do. 1869 ....£213,420 14s. 8d.

The undersigned, under instructions from the Head Office, are prepared to receive Proposals for Life Assurance with the above Company from Residents in India, and will be happy to afford every information regarding Rates of Premium, Participation in Profits, &c., to intending applicants for Insurance.

CAMPBELL, MITCHELL & Co.,
Agents, Royal Insurance Company.
Bombay, 3rd January, 1871.

THE INDIAN LIFE ASSURANCE COMPANY, LIMITED.

REGISTERED UNDER ACT X. OF 1866.

HEAD OFFICE—MEERUT.

DIRECTORS.

Chairman, W. McLeavy, Esq. .... Manager Bank of Upper India (Ld.).
C. J. Collins, Esq. .... " Allahabad Bank.
R. R. Deans, Esq. .... " Mussoorie Savings Bank.
W. Hobson, Esq. .... Late General Manager, Delhi and London Bank.
J. C. Parry, Esq. ....
F. Peterson, Esq. .... Manager, Simla Bank Corporation.
C. W. Stovell, Esq. .... " Uncovenanted Service Bank.
F. Warner, Esq. .... " Barrister-at-Law.
Sheikh Elahee Bux ......

MEDICAL ADVISER.
WILLIAM MOIR, Esq., Civil Surgeon, Meerut.

SECRETARY.
D. LANCASTER, Esq.

The Chief Features are:

ALL FUNDS INVESTED IN GOVERNMENT SECURITIES, THE ENTIRE DIRECTION IS IN INDIA.

A return of 10 per cent. of the Premium is guaranteed after the 3rd year to those assured on the "with Profit" Scale, with prospect of a quinquennial Bonus.

For Forms, Tables of Rates, &c., apply to the Bombay Agents, MESSRS. WM. WATSON & Co., 23, Apollo Street, Fort.

Bombay, 14th November 1870.

WRIGHT'S PURE COAL TAR SOAP should be in daily use in every family. As a Preventative of Infectious Diseases of every kind, its importance is recognised by the most prominent Members of the Medical Profession, as well as by the leading journals of the day. Vide "Lancet," "Medical Times and Gazette," "British Medical Journal," &c., &c.

"The Times" has directed especial attention to the increase of infectious diseases and warned the public to use every sanitary precaution. The use of PURE COAL TAR SOAP is the readiest, simplest, and most effective means to this end. Sold everywhere by Chemists, in Tablets, 6d. and 1s. each.

CAUTION.—The great and increasing favour this truly antiseptic and detergent Soap has gained as the best Soap for daily toilet use, has caused a host of imitations. The proprietors direct attention to the fact that each Tablet of the ORIGINAL and GENUINE COAL TAR SOAP bears the impress

"SAPO CARBONIS DETERGENS,"

under which name it is registered.

Sole Importers and Proprietors, W. V. WRIGHT & Co., Manufacturing Chemists, Southwark Street, London, S.E.

THE MAIL ROUTE

VIA BRINDISI to England and the Continent of Europe, in connection at Brindisi with the PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY'S STEAMERS

Sea Passage between Brindisi and Alexandria, 75 hours, contract time.

Fares:—Brindisi to London, First-Class...£13 5s. 6d.
" " " Second Class £9 12s. 1d.

On arrival of the Weekly Steamer from Alexandria, carrying the INDIAN MAIL, an Express Train is run from Brindisi by the SOUTH ITALIAN RAILWAY, en route for London, via Ancona, Bologna, Verona, the Brenner Pass, Munich, Aschaffenburg, Mayence, Cologne, Brussels, Ostend, or Calais and Dover.

The GREAT EAST INDIA HOTEL at Brindisi, under the control of the Company, is now open.

The SOUTH ITALIAN RAILWAY COMPANY'S Agents in London—LEBEAU & Co., 6, Billiter Street, E.C.

D. HOGARTH & Co.'s CELEBRATED PRESERVED PROVISIONS, Ready for immediate use.

Real Turtle, Mock Turtle, Hare, Ox Tail, Julienne and Palestine Soups.
Scotch Salmon, Salmon Cutlets.
Kippered Salmon.
Fresh Herrings, Mackarel, Findon Haddocks, Lobsters, Oysters, Sardines.
Preserved Meats of all kinds.
York Hams, Bacon.
Truffled Patés, Oxford Sausages, Bologna Sausages.
Pickles, Sauces.
Bottled Fruits, Table Jellies, Jams, Jellies and Scotch Marmalades, Dessert Fruits.

And Oilmen's stores of every description and of the finest quality. Price Lists forwarded on application to

D. HOGARTH & Co.,
"Bon Accord" Wharf, 223 Wapping, London, and at Aberdeen Manufacturers by special appointment to H. M.'s Navy at the Royal Victoria Yard, Deptford

NOTICES.

MRS. LAKE has the pleasure to [illegible] Ladies of Bombay and those at Out-stations, th[illegible] just returned from England with a CHOICE SELECTION [illegible] FASHIONABLE MILLINERY, selected by herself at the FIRST LONDON HOUSES, as follows, &c.:—

Ladies' Dress Bonnets, trimmed, from Rs 15 to 18, 20, and 30 each.
Ladies' Hats, richly trimmed with feathers, &c., from Rs 15 to 18, 20 and 35 each.
The Princess Park Riding Hat, with Feather and Veil, from Rs 24 to 31.
Ladies' Hats, untrimmed, from Rs 4 to 6.
Hair Chignons in every shade, "Auburn," "Flaxen," "Black," "Light and Dark brown," &c., from Rs 10 to 20.
Large sized Frizettes, at Rs 3 per pair.
Rich Silks, Satins, Reps, &c., from Rs 3, 4, 5, to 9 per yard.
Black, White, and Colored Satins, from Rs 4, 5, to 10 per yard.
Rich Silk Evening Dresses in the new colors, from Rs 5 to 9-8 per yard.
French Prints and Cambrics, from 8 to 12 Annas per yard.
Percales and Brilliants, at Rs 1 per yard.
Piqué and Jean, in the new colors, from Rs 1 to Rs 1-8 per yard.
Black Velvet for Dresses, extra rich, at Rs 14 per yard.
Black Embroidered Velveteen Garibaldis, at Rs 17 each.
Print and Llama Garibaldis, from Rs 4 to 17 each.
Muslin Garibaldis, from Rs 4 to 12 each.
Black and White Lace Garibaldis, from Rs 16 to 21 each.
The Princess Breakfast Dress.
Piqué and Print Dress.
Camisoles, plain and trimmed.
Lace sets for open Bodices with loose Sleeves, from Rs 3 to 10 per set.
Lace and Muslin open Sleeves, Rs 2 to 5 per pair.
The new Duchess Lace sets, from Rs 7 to 12 per pair.
The Reversible Cuffs with Collars, from Rs 1 to 2 per pair.
Ladies' Bonnet Caps, Rs 1-8 each.

BALL DRESSES, &c.

Ball Dresses in great variety, from Rs 18, 20, 35, to 60 each.
Ball Dresses with Berthe and Sleeves, from Rs 18 to 35 each.
Black Tulle Ball Dresses, richly trimmed, from Rs 36 to 60 each.
Crystal Tarlatan and Tulle Tarlatans, Grenadines, and Crepes, white and colored Satin slips.
Honiton Lace Handkerchiefs, Rs 11 to 21 each.
Lace Tunics and Flounces, Ball Room Fans, from Rs 6 to 10 each.
Embroidered Petticoats, from Rs 8, 10 to 15 each.
Muslin Petticoats, flounced and trimmed, from Rs 3, 5, 6, and 10 each.
White Silk Stocking, from Rs. 5-8 to Rs 6 per pair.
Thread and Cotton plain and open worked Stockings for Ladies' from Rs 19 to 25 per dozen.
Ladies' Black Kid Boots.
Ladies' Kid Gloves, from Rs 2-12 to Rs. 3 per pair.
Pearl Necklaces, from Rs 3 to 7 per set.
Wreaths of Flowers in all the new styles.
Flowers and Feathers, &c.; Sashes; Dress Improvers, from Rs 3 to 5 each.
Corsets of best manufacture, from Rs 7 to 12 per pair.
Nursing Stays, Rs. 10 per pair.
The Princess Park Riding Hat, from Rs 24 to 31 each.
Riding Habits made to order.
The "New" Dress Improver.

MANTLES, &c.

Real Velvet Mantles, richly trimmed, from Rs 75 to 89 each.
Velveteen Jacquettes, from Rs 16 to 25.
Velveteen Jacquettes, trimmed Sable, from Rs 27 to 31.
Black Cashmere Jacquettes, trimmed, from Rs 19 to 23.
White Serge and Alpaca Jacquettes, from Rs 12 to 16.
Black Grenadine Mantles, from Rs 27 to 35.
White Cashmere Jacquettes, trimmed black, from Rs 13 to 15.

WEDDING TROUSSEAUX.

Rich Satin and Silk Dresses.
White Tulle Dresses, richly trimmed with Satin.
Tarlatan and Grenadine Dresses.
Organdi Dresses, trimmed.
Real Honiton Lace Veils, from Rs 69, 75, to 85.
Rich Lace Veils, from Rs 20 to 35 each.
Tulle Bridal Squares, from Rs 11 to 20 each.
Real Honiton Lace Handkerchiefs, Rs 10, 12, 18 to 21 each.
Blonde and Tulle Bodices, trimmed with Satin, from Rs. 15 20 each.
Bridal Wreaths and Bouquettes, from Rs 8 to 15 per set.
Bridal Favours, from Rs 6 to 10 per dozen.
Dress Bonnets, richly trimmed, from 18 to 30 each.
Embroidered White Petticoats, from Rs 8 to 18 each.
Muslin Skirts, flounced and trimmed, from Rs 3, 6, to 10.
Fans, from Rs 5 to 12 each.
Gloves, best Kid, single and double buttoned, from Rs 2-12 to 3 per pair.
White Muslin Morning Dresses (ready made) from Rs 18 to 35.
Bridesmaids' Wreaths, from Rs 8 to 10.
Bridesmaids' Dresses, complete, from 25 to 35 each.
Under Linen richly trimmed (ready made) at moderate charges.

CHILDREN'S DEPARTMENT.

Girls' and Boys' Hats, richly trimmed, from Rs 9 to 12 each.
Pelisses in all the new colours, richly trimmed, for Boys and Girls, from Rs 9 to 15.
Girls' Scotch Plaid Mantles, from Rs 10 to 12 each.
Coloured Flannel Knickerbocker Drawers, embroidered, from Rs 2-12 to 3-8 per pair.
Striped Knickerbocker Stockings, from Rs 2-8 to 3 per pair.
Coloured Flannel Petticoats, embroidered, from Rs 2-12 to 3-8.
White Cotton Drawers for Girls and Boys, from Rs 1-8 to 1-12 per pair.
Plain and open work Cotton Socks for Children, Rs 6 to 10 per dozen

INFANTS' DEPARTMENT.

Richly embroidered Cloaks, from Rs 20 to 40 each.
Plain Cashmere Cloaks, from Rs 18 to 23 each.
White Cashmere Hoods, from Rs 9 to 12 each.
White Silk and Satin Hoods, from Rs 9 to 12 each.
Velvet and Satin Baby's Bonnets, from Rs 8 to 12.
Satin and Silk Baby's Hats, from Rs 8 to 12.
Velvet and Satin Baby's Hats, from Rs 8 to 12.
White and Colored Sun Hats at Rs 2 each.
Baby's Bibs, from 8as., 12as., 1 Rupee to 2-8 each
Baby's Pinafores, Re 1 to 2 each.
Baby's Shirts, 8 Annas to Re 1 each.
Embroidered short Frocks, Woollen Hoods, from Rs 2 to 4 each.
Woollen Socks for Infants, Re 1 per pair.
Patent Rosettes and Bonnet Caps.
Baby's patent leather Shoes.

FOR TRAVELLERS.

Travelling Dresses in "Serge," "Linsey," "Tweeds," "Sateen," "Cashmere," "Twill," "Lustres," Merinos," and Alpacas.
Waterproof Costumes (ready made) from Rs 18 to 25 each.
Holland, Print, Piqué, and Muslin dresses ready made, for board-ship wear, from Rs 12 to 18 each.
Flannel Morning Dresses, coloured, from Rs 18 to 20.
Coloured Warm Linsey Petticoats, from Rs 5 to 9 each.
Coloured Print Petticoats, from Rs 4 to 6 each.
Velvet and Merino Garibaldis, from Rs 5 to 18 each
Muslin and Print Garibaldis, from Rs 3 to 10 each.
Warm Jacquettes, from Rs 10 to 22 each.
Gauze Veils, Hats, &c.
A nice Stock of ready-made Under Linen, consisting of Chemises, Night Dresses, Drawers, Petticoats plain and trimmed, Petticoat Bodices plain and trimmed, Camisoles, Dressing Gowns.

FOR MOURNING.

Black Bonnets in Crepe, Tulle, Straw, &c., from Rs 15, 17 to 25
Black Straw Hats, trimmed in latest style, from Rs 15 to 25.
Rich Black Silk at Rs 3, 3½, 4, 5, 6 to 9 per yard.
Paramatta, Alpaca, Woollen Reps, Merino, and Linseys.
Half-Mourning Prints, Cambrics and Muslins.
Black Silk Grenadine and Crepes, Crepe Collars and Cuffs.
Linen Collars and Cuffs.
Crepe, Gauze, and Tulle Veils.
Black Llamma and Tulle Garibaldis.
Widows' Bonnets, Caps, and Fronts.
Mourning Muslin and Crêpe Trimming.
Jet and Vulcanite Chains, Brooches, Ear-rings, Crosses Watch Guards, &c.
Frizettes and Hair Nets.
Black Silk Stockings and Black Kid Boots.
Black Fans, Trimmings and Buttons.
Black Kid Gloves.

FOR GENTLEMEN.

White Dress Neckties.
White, colored, and black Kid Gloves, at Rs 3 per pair, cash.

PERFUMERY,—consisting of

Black and White Cosmetique.
Nuda Veritas.
Double distilled Lavender Water.
Bandoline.
Essence Bouquet, Jockey Club, Wood Violet, Ylang Ylang, Frangipani, Moss Rose, Sensation, Rondoletia, &c., at Rs 1-4 per bottle.
Thomas' Universal Hair Restorer, Toilet Cream for the Hair.
The Princess Alexandra Hair Waver.
Hair Pins, safety and plain.
Brushes,—Hair, Tooth, and Nail.
Buttons, Fringes, Trimmings, &c.
Feathers, Flowers, &c., in great variety.
Elastic Garters for Ladies.

WEDDING AND MOURNING ORDERS CAREFULLY ATTENDED TO.

LADIES' OWN MATERIAL MADE UP.

TERMS—CASH.

Orders from Outstations must be accompanied by a Remittance for payment in Bombay.

"UXBRIDGE HOUSE,"
7, CLARE ROAD, BYCULLA, BOMBAY.

WHITMORE'S COMPOUND LINIMENT OF ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption, and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium and large.

WILKINSON'S BRONCHIO-THORACIC LOZENGES.

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